

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
a.Agriculture, forestry & fishing	01110 Nursery Production (Under Cover)	a. 10,000 to less than 50,000	0.63	0.75	0.02	0.37	n.a.	n.a.
		b. 50,000 to less than 100,000	0.64	0.63	0.30	0.36	n.a.	n.a.
		c. 100,000 to less than 300,000	0.64	0.71	0.25	0.32	0.26	0.26
		d. 300,000 to less than 500,000	0.84	0.87	0.19	0.28	0.33	n.a.
	01120 Nursery Production (Outdoors)	a. 10,000 to less than 50,000	0.68	0.78	-0.04	0.33	n.a.	n.a.
		b. 50,000 to less than 100,000	0.73	0.83	0.23	0.39	n.a.	n.a.
		c. 100,000 to less than 300,000	0.67	0.68	0.19	0.25	0.21	0.21
		d. 300,000 to less than 500,000	0.66	0.66	0.15	0.19	0.22	0.21
		e. 500,000 to less than 1,000,000	0.56	0.58	0.10	0.11	0.20	0.20
		f. 1,000,000 to less than 5,000,000	0.59	0.59	0.18	0.18	0.18	0.18
	01130 Turf Growing	a. 10,000 to less than 50,000	0.81	n.a.	0.04	0.29	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.26	0.35	n.a.	n.a.
		c. 100,000 to less than 300,000	0.67	0.73	0.11	0.21	0.16	0.16
		d. 300,000 to less than 500,000	0.70	0.70	0.22	0.22	0.16	0.16
		e. 500,000 to less than 1,000,000	0.75	0.78	0.11	0.17	0.17	0.12
		f. 1,000,000 to less than 5,000,000	0.70	n.a.	0.12	0.17	0.12	0.12
	01140 Floriculture Production (Under Cover)	a. 10,000 to less than 50,000	0.50	n.a.	-0.07	0.26	n.a.	n.a.
		b. 50,000 to less than 100,000	0.86	n.a.	0.18	0.32	n.a.	n.a.
		c. 100,000 to less than 300,000	0.69	0.71	0.20	0.29	0.29	n.a.
		d. 300,000 to less than 500,000	n.a.	n.a.	0.09	n.a.	n.a.	n.a.
	01150 Floriculture Production (Outdoors)	a. 10,000 to less than 50,000	0.76	0.80	0.07	0.35	n.a.	n.a.
		b. 50,000 to less than 100,000	0.78	0.81	0.25	0.37	n.a.	n.a.
		c. 100,000 to less than 300,000	0.75	0.77	0.23	0.32	0.28	0.20
		d. 300,000 to less than 500,000	0.67	0.67	0.19	0.23	0.22	0.20
		e. 500,000 to less than 1,000,000	0.64	0.73	0.11	0.19	0.22	0.21
		f. 1,000,000 to less than 5,000,000	0.33	n.a.	0.03	0.07	0.20	n.a.
	01210 Mushroom Growing	a. 10,000 to less than 50,000	n.a.	n.a.	-0.20	n.a.	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.49	0.49	n.a.	n.a.
		c. 100,000 to less than 300,000	0.81	0.78	0.14	0.25	n.a.	n.a.
		d. 300,000 to less than 500,000	n.a.	n.a.	0.08	n.a.	n.a.	n.a.
		e. 500,000 to less than 1,000,000	n.a.	n.a.	0.10	0.10	n.a.	n.a.
	01220 Vegetable Growing (Under Cover)	a. 10,000 to less than 50,000	0.72	0.88	0.04	0.34	n.a.	n.a.
		b. 50,000 to less than 100,000	0.71	0.75	0.17	0.31	n.a.	n.a.
		c. 100,000 to less than 300,000	0.78	0.77	0.27	0.34	0.33	0.26
		d. 300,000 to less than 500,000	0.71	0.76	0.18	0.21	0.16	0.16
		e. 500,000 to less than 1,000,000	0.73	0.72	0.05	0.10	0.23	0.19
		f. 1,000,000 to less than 5,000,000	n.a.	n.a.	0.09	0.11	0.20	0.20
	01230 Vegetable Growing (Outdoors)	a. 10,000 to less than 50,000	0.80	0.87	0.07	0.35	n.a.	n.a.
		b. 50,000 to less than 100,000	0.80	0.83	0.23	0.38	0.35	0.29
		c. 100,000 to less than 300,000	0.80	0.81	0.22	0.29	0.21	0.20
		d. 300,000 to less than 500,000	0.80	0.81	0.15	0.23	0.17	0.16
		e. 500,000 to less than 1,000,000	0.76	0.76	0.15	0.19	0.13	0.13
		f. 1,000,000 to less than 5,000,000	0.74	0.74	0.12	0.16	0.11	0.11
		g. 5,000,000 to less than 10,000,000	0.75	0.71	0.14	0.21	0.11	0.12
	01310 Grape Growing	a. 10,000 to less than 50,000	0.69	0.81	-0.12	0.29	0.61	n.a.
		b. 50,000 to less than 100,000	0.72	0.84	0.02	0.27	0.38	0.32
		c. 100,000 to less than 300,000	0.78	0.83	0.08	0.25	0.24	0.20

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
		d. 300,000 to less than 500,000	0.78	0.86	0.11	0.24	0.17	0.15
		e. 500,000 to less than 1,000,000	0.70	0.74	0.07	0.23	0.17	0.13
		f. 1,000,000 to less than 5,000,000	0.50	0.47	0.02	0.19	0.13	0.09
	01320 Kiwifruit Growing	a. 10,000 to less than 50,000	n.a.	n.a.	0.04	0.35	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.19	n.a.	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.25	n.a.	n.a.	n.a.
	01330 Berry Fruit Growing	a. 10,000 to less than 50,000	0.75	n.a.	0.00	0.34	n.a.	n.a.
		b. 50,000 to less than 100,000	0.82	0.74	0.17	0.32	0.38	n.a.
		c. 100,000 to less than 300,000	0.73	0.76	0.19	0.28	0.24	0.22
		d. 300,000 to less than 500,000	0.78	0.81	0.15	0.22	0.23	0.23
		e. 500,000 to less than 1,000,000	0.58	0.56	0.14	0.18	0.28	0.24
		f. 1,000,000 to less than 5,000,000	0.66	0.94	0.06	0.13	0.24	0.24
	01340 Apple and Pear Growing	a. 10,000 to less than 50,000	0.82	0.97	-0.17	0.28	n.a.	n.a.
		b. 50,000 to less than 100,000	0.82	0.84	0.11	0.26	n.a.	n.a.
		c. 100,000 to less than 300,000	0.82	0.83	0.11	0.24	0.21	0.19
		d. 300,000 to less than 500,000	0.79	0.75	0.09	0.18	0.19	0.16
		e. 500,000 to less than 1,000,000	0.84	0.86	0.11	0.17	0.20	0.20
		f. 1,000,000 to less than 5,000,000	0.77	0.78	0.08	0.12	0.20	0.19
	01350 Stone Fruit Growing	a. 10,000 to less than 50,000	0.81	0.86	-0.07	0.28	n.a.	n.a.
		b. 50,000 to less than 100,000	0.89	0.90	0.03	0.24	0.34	n.a.
		c. 100,000 to less than 300,000	0.84	0.80	0.11	0.26	0.29	0.21
		d. 300,000 to less than 500,000	0.88	0.95	0.10	0.22	0.18	0.16
		e. 500,000 to less than 1,000,000	0.80	0.74	0.11	0.23	0.22	0.14
		f. 1,000,000 to less than 5,000,000	n.a.	n.a.	0.11	0.16	0.14	0.16
	01360 Citrus Fruit Growing	a. 10,000 to less than 50,000	0.89	0.89	-0.17	0.29	n.a.	n.a.
		b. 50,000 to less than 100,000	0.84	0.92	0.05	0.32	n.a.	n.a.
		c. 100,000 to less than 300,000	0.76	0.78	0.12	0.22	0.26	0.24
		d. 300,000 to less than 500,000	0.75	0.75	0.16	0.22	0.21	0.18
		e. 500,000 to less than 1,000,000	0.90	0.85	-0.05	0.12	0.26	0.19
		f. 1,000,000 to less than 5,000,000	0.57	0.57	0.04	0.07	0.27	0.19
	01370 Olive Growing	a. 10,000 to less than 50,000	0.71	n.a.	-0.22	0.36	n.a.	n.a.
		b. 50,000 to less than 100,000	0.78	n.a.	-0.06	0.28	n.a.	n.a.
		c. 100,000 to less than 300,000	0.66	n.a.	0.01	0.20	n.a.	n.a.
	01390 Other Fruit and Tree Nut Growing	a. 10,000 to less than 50,000	0.78	0.83	-0.07	0.31	n.a.	n.a.
		b. 50,000 to less than 100,000	0.76	0.81	0.05	0.34	0.42	n.a.
		c. 100,000 to less than 300,000	0.75	0.78	0.14	0.26	0.23	0.21
		d. 300,000 to less than 500,000	0.73	0.71	0.16	0.23	0.19	0.18
		e. 500,000 to less than 1,000,000	0.70	0.72	0.11	0.21	0.17	0.15
		f. 1,000,000 to less than 5,000,000	0.62	0.67	0.08	0.16	0.19	0.17
	01410 Sheep Farming (Specialised)	a. 10,000 to less than 50,000	0.85	0.89	-0.06	0.30	n.a.	n.a.
		b. 50,000 to less than 100,000	0.87	0.90	0.05	0.27	0.36	0.30
		c. 100,000 to less than 300,000	0.89	0.91	0.11	0.24	0.16	0.16
		d. 300,000 to less than 500,000	0.88	0.89	0.13	0.21	0.12	0.11
		e. 500,000 to less than 1,000,000	0.88	0.90	0.09	0.19	0.10	0.10
		f. 1,000,000 to less than 5,000,000	0.83	0.83	0.06	0.18	0.09	0.08
	01420 Beef Cattle Farming (Specialised)	a. 10,000 to less than 50,000	0.75	0.83	-0.17	0.29	n.a.	n.a.
		b. 50,000 to less than 100,000	0.79	0.84	-0.03	0.27	0.44	0.48

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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Broad industry divisions	Fine industry classes	Total income range	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
		c. 100,000 to less than 300,000	0.80	0.85	0.03	0.24	0.20	0.17
		d. 300,000 to less than 500,000	0.80	0.84	0.03	0.20	0.13	0.12
		e. 500,000 to less than 1,000,000	0.80	0.83	0.01	0.17	0.10	0.09
		f. 1,000,000 to less than 5,000,000	0.70	0.72	0.00	0.16	0.08	0.07
		g. 5,000,000 to less than 10,000,000	0.35	0.39	0.03	0.06	0.07	0.07
		h. 10,000,000 to less than 20,000,000	0.44	n.a.	-0.01	0.04	n.a.	n.a.
		i. 20,000,000 or more	0.40	n.a.	-0.05	n.a.	n.a.	n.a.
	01430 Beef Cattle Feedlots (Specialised)	a. 10,000 to less than 50,000	0.75	n.a.	-0.07	n.a.	n.a.	n.a.
	01440 Sheep-Beef Cattle Farming	a. 10,000 to less than 50,000	0.82	0.88	-0.13	0.27	n.a.	n.a.
		b. 50,000 to less than 100,000	0.86	0.89	0.04	0.26	0.36	0.30
		c. 100,000 to less than 300,000	0.87	0.89	0.11	0.24	0.17	0.15
		d. 300,000 to less than 500,000	0.86	0.88	0.12	0.22	0.11	0.10
		e. 500,000 to less than 1,000,000	0.85	0.86	0.11	0.19	0.09	0.09
		f. 1,000,000 to less than 5,000,000	0.82	0.86	0.08	0.21	0.08	0.07
	01450 Grain-Sheep or Grain-Beef Cattle Farming	a. 10,000 to less than 50,000	0.80	0.89	-0.13	0.33	n.a.	n.a.
		b. 50,000 to less than 100,000	0.86	0.91	0.00	0.29	0.47	n.a.
		c. 100,000 to less than 300,000	0.90	0.92	0.05	0.23	0.17	0.17
		d. 300,000 to less than 500,000	0.92	0.93	0.04	0.18	0.10	0.09
		e. 500,000 to less than 1,000,000	0.92	0.93	0.05	0.18	0.07	0.07
		f. 1,000,000 to less than 5,000,000	0.90	0.91	0.07	0.18	0.05	0.05
		g. 5,000,000 to less than 10,000,000	0.72	0.73	0.09	0.15	0.06	0.04
	01460 Rice Growing	a. 10,000 to less than 50,000	n.a.	n.a.	0.23	0.57	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	-0.10	n.a.	n.a.	n.a.
		c. 100,000 to less than 300,000	0.94	n.a.	-0.21	0.22	n.a.	n.a.
		d. 300,000 to less than 500,000	0.94	n.a.	-0.20	n.a.	n.a.	n.a.
		e. 500,000 to less than 1,000,000	0.90	n.a.	0.04	n.a.	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	n.a.	n.a.	0.16	n.a.	n.a.	n.a.
	01490 Other Grain Growing	a. 10,000 to less than 50,000	0.82	0.87	0.02	0.37	n.a.	n.a.
		b. 50,000 to less than 100,000	0.87	0.89	0.05	0.33	n.a.	n.a.
		c. 100,000 to less than 300,000	0.92	0.93	0.05	0.25	0.15	0.13
		d. 300,000 to less than 500,000	0.93	0.94	0.05	0.21	0.10	0.09
		e. 500,000 to less than 1,000,000	0.93	0.94	0.06	0.20	0.07	0.06
		f. 1,000,000 to less than 5,000,000	0.93	0.93	0.10	0.20	0.05	0.04
		g. 5,000,000 to less than 10,000,000	0.74	0.76	0.14	0.15	0.05	0.05
	01510 Sugar Cane Growing	a. 10,000 to less than 50,000	0.80	0.85	0.05	0.39	n.a.	n.a.
		b. 50,000 to less than 100,000	0.81	0.83	0.14	0.34	n.a.	n.a.
		c. 100,000 to less than 300,000	0.90	0.90	0.23	0.29	0.19	0.17
		d. 300,000 to less than 500,000	0.92	0.95	0.23	0.27	0.14	0.12
		e. 500,000 to less than 1,000,000	0.87	0.86	0.22	0.26	0.12	0.11
		f. 1,000,000 to less than 5,000,000	0.78	0.85	0.18	0.24	0.11	0.09
	01520 Cotton Growing	a. 10,000 to less than 50,000	0.88	n.a.	0.17	0.39	n.a.	n.a.
		b. 50,000 to less than 100,000	0.88	n.a.	0.13	0.32	n.a.	n.a.
		c. 100,000 to less than 300,000	0.84	0.95	0.01	0.33	n.a.	n.a.
		d. 300,000 to less than 500,000	0.88	0.93	0.02	0.24	0.10	n.a.
		e. 500,000 to less than 1,000,000	0.90	0.97	-0.02	0.18	0.06	0.06
		f. 1,000,000 to less than 5,000,000	0.88	0.96	0.00	0.18	0.07	0.05
		g. 5,000,000 to less than 10,000,000	0.78	0.82	-0.01	0.10	0.08	n.a.

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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Broad industry divisions	Fine industry classes	Total income range	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
	01590 Other Crop Growing n.e.c.	a. 10,000 to less than 50,000	0.81	0.85	-0.13	0.28	n.a.	n.a.
		b. 50,000 to less than 100,000	0.85	0.95	0.03	0.31	n.a.	n.a.
		c. 100,000 to less than 300,000	0.83	0.86	0.04	0.22	0.17	0.14
		d. 300,000 to less than 500,000	0.86	0.86	0.15	0.21	0.15	0.16
		e. 500,000 to less than 1,000,000	0.86	0.82	0.09	0.20	0.12	0.16
		f. 1,000,000 to less than 5,000,000	0.84	0.86	0.03	0.22	0.09	0.07
	01600 Dairy Cattle Farming	a. 10,000 to less than 50,000	0.84	0.89	-0.08	0.34	n.a.	n.a.
		b. 50,000 to less than 100,000	0.86	0.91	0.09	0.35	n.a.	n.a.
		c. 100,000 to less than 300,000	0.91	0.93	0.09	0.22	0.18	0.17
		d. 300,000 to less than 500,000	0.94	0.95	0.08	0.17	0.11	0.11
		e. 500,000 to less than 1,000,000	0.94	0.95	0.06	0.15	0.09	0.08
		f. 1,000,000 to less than 5,000,000	0.92	0.92	0.03	0.12	0.08	0.08
		g. 5,000,000 to less than 10,000,000	0.71	0.83	-0.05	0.10	0.07	0.07
	01710 Poultry Farming (Meat)	a. 10,000 to less than 50,000	0.74	0.96	0.14	0.37	n.a.	n.a.
		b. 50,000 to less than 100,000	0.81	0.76	0.20	0.38	n.a.	n.a.
		c. 100,000 to less than 300,000	0.84	0.84	0.32	0.35	0.20	0.20
		d. 300,000 to less than 500,000	0.89	0.91	0.25	0.30	0.14	0.15
		e. 500,000 to less than 1,000,000	0.78	0.78	0.20	0.25	0.11	0.11
		f. 1,000,000 to less than 5,000,000	0.55	0.57	0.15	0.21	0.08	0.08
	01720 Poultry Farming (Eggs)	a. 10,000 to less than 50,000	0.87	n.a.	-0.23	0.17	n.a.	n.a.
		b. 50,000 to less than 100,000	0.71	0.74	0.09	0.19	n.a.	n.a.
		c. 100,000 to less than 300,000	0.74	0.83	0.09	0.20	n.a.	n.a.
		d. 300,000 to less than 500,000	0.76	0.71	0.12	0.19	0.16	0.15
		e. 500,000 to less than 1,000,000	0.55	0.55	0.11	0.15	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	n.a.	n.a.	0.00	0.06	n.a.	n.a.
	01800 Deer Farming	a. 10,000 to less than 50,000	0.84	0.90	-0.02	0.22	n.a.	n.a.
		b. 50,000 to less than 100,000	0.65	n.a.	0.01	n.a.	n.a.	n.a.
		c. 100,000 to less than 300,000	0.64	n.a.	0.01	0.16	n.a.	n.a.
	01910 Horse Farming	a. 10,000 to less than 50,000	0.79	0.82	-0.32	0.28	n.a.	n.a.
		b. 50,000 to less than 100,000	0.81	0.86	-0.13	0.26	n.a.	n.a.
		c. 100,000 to less than 300,000	0.78	0.87	-0.07	0.28	0.22	0.17
		d. 300,000 to less than 500,000	0.67	0.82	0.07	0.29	0.14	0.09
		e. 500,000 to less than 1,000,000	0.80	0.84	0.07	0.32	0.18	0.14
		f. 1,000,000 to less than 5,000,000	0.69	0.71	0.11	0.18	0.14	0.12
	01920 Pig Farming	a. 10,000 to less than 50,000	0.87	0.93	-0.03	0.32	n.a.	n.a.
		b. 50,000 to less than 100,000	0.90	0.91	-0.02	0.24	n.a.	n.a.
		c. 100,000 to less than 300,000	0.87	0.89	0.06	0.23	n.a.	n.a.
		d. 300,000 to less than 500,000	0.90	0.89	0.09	0.18	0.15	n.a.
		e. 500,000 to less than 1,000,000	0.88	0.88	0.10	0.15	0.10	0.10
		f. 1,000,000 to less than 5,000,000	0.76	0.76	0.12	0.13	0.08	0.08
	01930 Beekeeping	a. 10,000 to less than 50,000	0.84	0.89	0.04	0.38	n.a.	n.a.
		b. 50,000 to less than 100,000	0.81	0.86	0.15	0.34	n.a.	n.a.
		c. 100,000 to less than 300,000	0.85	0.87	0.31	0.37	0.17	0.15
		d. 300,000 to less than 500,000	0.89	0.90	0.34	0.37	0.16	0.16
		e. 500,000 to less than 1,000,000	0.76	0.76	0.28	0.28	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	0.64	0.64	0.25	0.25	0.09	0.09
	01990 Other Livestock Farming n.e.c.	a. 10,000 to less than 50,000	0.71	0.83	-0.18	0.31	n.a.	n.a.

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
		b. 50,000 to less than 100,000	0.79	0.85	0.07	0.32	n.a.	n.a.
		c. 100,000 to less than 300,000	0.79	0.88	0.06	0.22	0.17	0.17
		d. 300,000 to less than 500,000	0.73	0.75	0.13	0.28	0.15	0.10
		e. 500,000 to less than 1,000,000	0.52	0.57	0.02	0.15	0.09	n.a.
		f. 1,000,000 to less than 5,000,000	0.45	0.40	0.06	0.09	0.07	0.03
	02011 Oyster Farming	a. 10,000 to less than 50,000	0.70	0.82	-0.02	0.30	n.a.	n.a.
		b. 50,000 to less than 100,000	0.82	0.85	0.29	0.35	n.a.	n.a.
		c. 100,000 to less than 300,000	0.77	0.79	0.27	0.35	0.23	0.20
		d. 300,000 to less than 500,000	0.77	0.77	0.28	0.28	0.15	0.15
		e. 500,000 to less than 1,000,000	0.85	0.84	0.19	0.28	0.23	0.18
	02019 Offshore Longline and Rack Aquaculture n.e.c.	a. 10,000 to less than 50,000	n.a.	n.a.	0.09	0.39	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.29	0.29	n.a.	n.a.
	02031 Lobster Farming or Breeding	a. 10,000 to less than 50,000	0.83	n.a.	-0.04	n.a.	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.20	0.27	n.a.	n.a.
	02039 Other Onshore Aquaculture	a. 10,000 to less than 50,000	0.60	n.a.	0.02	0.40	n.a.	n.a.
		b. 50,000 to less than 100,000	0.84	n.a.	-0.05	0.17	n.a.	n.a.
		c. 100,000 to less than 300,000	0.69	0.71	0.08	0.23	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	n.a.	n.a.	0.31	n.a.	n.a.	n.a.
	03010 Forestry	a. 10,000 to less than 50,000	0.67	0.69	0.14	0.43	n.a.	n.a.
		b. 50,000 to less than 100,000	0.88	0.90	0.32	0.51	n.a.	n.a.
		c. 100,000 to less than 300,000	0.78	0.78	0.41	0.46	0.27	0.27
		d. 300,000 to less than 500,000	0.71	0.71	0.31	0.39	0.26	0.26
		e. 500,000 to less than 1,000,000	n.a.	n.a.	0.16	0.24	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	0.43	n.a.	0.06	0.15	n.a.	n.a.
	03020 Logging	a. 10,000 to less than 50,000	0.76	n.a.	0.17	0.37	n.a.	n.a.
		b. 50,000 to less than 100,000	0.83	0.84	0.32	0.41	n.a.	n.a.
		c. 100,000 to less than 300,000	0.93	0.94	0.23	0.27	0.24	0.25
		d. 300,000 to less than 500,000	0.82	0.82	0.17	0.21	0.15	n.a.
		e. 500,000 to less than 1,000,000	0.56	0.56	0.08	0.10	0.19	0.19
		f. 1,000,000 to less than 5,000,000	n.a.	n.a.	0.09	0.16	n.a.	n.a.
	04111 Rock Lobster Fishing	a. 10,000 to less than 50,000	n.a.	n.a.	0.34	0.47	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.50	0.53	n.a.	n.a.
		c. 100,000 to less than 300,000	0.88	0.86	0.29	0.37	0.19	0.17
		d. 300,000 to less than 500,000	0.89	0.89	0.33	0.35	0.17	0.16
		e. 500,000 to less than 1,000,000	0.78	0.78	0.29	0.30	0.15	0.15
	04112 Crab Potting	a. 10,000 to less than 50,000	n.a.	n.a.	0.11	n.a.	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.21	0.33	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.21	0.33	n.a.	n.a.
	04120 Prawn Fishing	a. 10,000 to less than 50,000	n.a.	n.a.	0.21	0.36	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.17	0.33	n.a.	n.a.
		c. 100,000 to less than 300,000	0.77	0.80	0.16	0.24	0.16	0.15
		d. 300,000 to less than 500,000	n.a.	n.a.	0.16	0.24	0.15	0.15
		e. 500,000 to less than 1,000,000	n.a.	n.a.	0.15	0.16	0.14	0.14
		f. 1,000,000 to less than 5,000,000	n.a.	n.a.	0.05	0.13	0.14	0.14
	04130 Line Fishing	a. 10,000 to less than 50,000	n.a.	n.a.	0.15	0.36	n.a.	n.a.
		b. 50,000 to less than 100,000	0.70	n.a.	0.27	0.37	n.a.	n.a.
		c. 100,000 to less than 300,000	0.74	0.75	0.27	0.34	0.18	0.17

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
		d. 300,000 to less than 500,000	n.a.	n.a.	0.18	0.31	0.21	n.a.
		e. 500,000 to less than 1,000,000	n.a.	n.a.	0.15	0.19	0.23	n.a.
	04140 Fish Trawling, Seining and Netting	a. 10,000 to less than 50,000	0.81	n.a.	0.18	0.42	n.a.	n.a.
		b. 50,000 to less than 100,000	0.85	0.89	0.27	0.36	0.46	0.46
		c. 100,000 to less than 300,000	0.79	0.84	0.24	0.29	0.21	0.22
		d. 300,000 to less than 500,000	0.77	0.77	0.19	0.22	0.17	0.17
		e. 500,000 to less than 1,000,000	n.a.	n.a.	0.11	0.17	0.17	0.20
		f. 1,000,000 to less than 5,000,000	n.a.	n.a.	0.14	0.14	n.a.	n.a.
	04191 Abalone Fishing	a. 10,000 to less than 50,000	n.a.	n.a.	0.28	0.60	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.14	0.35	n.a.	n.a.
		c. 100,000 to less than 300,000	0.62	n.a.	0.41	0.45	n.a.	n.a.
		d. 300,000 to less than 500,000	n.a.	n.a.	0.30	0.41	n.a.	n.a.
		e. 500,000 to less than 1,000,000	n.a.	n.a.	0.46	0.59	n.a.	n.a.
	04192 Marine Fishing n.e.c.	a. 10,000 to less than 50,000	n.a.	n.a.	-0.09	0.44	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.21	0.32	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.28	0.34	n.a.	n.a.
	04199 Other Fishing n.e.c.	a. 10,000 to less than 50,000	0.83	n.a.	0.10	0.41	n.a.	n.a.
		b. 50,000 to less than 100,000	0.65	n.a.	0.19	0.30	n.a.	n.a.
		c. 100,000 to less than 300,000	0.76	n.a.	0.31	0.42	n.a.	n.a.
	04200 Hunting and Trapping	a. 10,000 to less than 50,000	0.76	0.71	0.16	0.35	n.a.	n.a.
		b. 50,000 to less than 100,000	0.96	0.96	0.31	0.38	n.a.	n.a.
		c. 100,000 to less than 300,000	0.92	0.92	0.26	0.34	n.a.	n.a.
	05100 Forestry Support Services	a. 10,000 to less than 50,000	n.a.	n.a.	0.33	0.47	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.31	0.46	n.a.	n.a.
		c. 100,000 to less than 300,000	0.85	0.84	0.36	0.42	0.30	n.a.
		d. 300,000 to less than 500,000	n.a.	n.a.	0.18	0.18	n.a.	n.a.
		e. 500,000 to less than 1,000,000	n.a.	n.a.	0.22	0.22	0.39	0.39
	05220 Shearing Services	a. 10,000 to less than 50,000	0.78	0.90	0.14	0.40	n.a.	n.a.
		b. 50,000 to less than 100,000	0.92	0.94	0.29	0.41	0.42	0.34
		c. 100,000 to less than 300,000	0.85	0.88	0.17	0.24	0.46	0.47
		d. 300,000 to less than 500,000	0.80	0.79	0.13	0.15	0.49	0.49
		e. 500,000 to less than 1,000,000	0.67	0.75	0.09	0.15	0.42	0.44
		f. 1,000,000 to less than 5,000,000	n.a.	n.a.	0.07	0.09	0.53	0.54
	05290 Other Agriculture and Fishing Support Services	a. 10,000 to less than 50,000	0.80	0.85	0.12	0.37	n.a.	n.a.
		b. 50,000 to less than 100,000	0.80	0.83	0.20	0.38	0.37	0.36
		c. 100,000 to less than 300,000	0.85	0.85	0.18	0.28	0.24	0.23
		d. 300,000 to less than 500,000	0.86	0.85	0.10	0.20	0.21	0.20
		e. 500,000 to less than 1,000,000	0.81	0.77	0.07	0.17	0.15	0.17
		f. 1,000,000 to less than 5,000,000	0.55	0.51	0.05	0.12	0.15	0.17
b.Mining	07000 Oil and Gas Extraction	c. 100,000 to less than 300,000	n.a.	n.a.	0.48	n.a.	n.a.	n.a.
	08040 Gold Ore Mining	a. 10,000 to less than 50,000	n.a.	n.a.	0.05	n.a.	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.17	0.31	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.37	0.46	n.a.	n.a.
	08050 Mineral Sand Mining	c. 100,000 to less than 300,000	n.a.	n.a.	0.65	0.65	n.a.	n.a.
	09110 Gravel and Sand Quarrying	a. 10,000 to less than 50,000	n.a.	n.a.	0.36	0.65	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.36	0.44	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.26	0.29	n.a.	n.a.

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
c.Manufacturing	09190 Other Construction Material Mining	d. 300,000 to less than 500,000	n.a.	n.a.	0.12	n.a.	n.a.	n.a.
		e. 500,000 to less than 1,000,000	n.a.	n.a.	0.24	0.24	0.14	0.14
		f. 1,000,000 to less than 5,000,000	n.a.	n.a.	0.12	0.13	0.17	0.17
		a. 10,000 to less than 50,000	0.62	n.a.	0.02	0.27	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.17	0.23	n.a.	n.a.
		c. 100,000 to less than 300,000	0.80	0.79	0.35	0.39	n.a.	n.a.
		d. 300,000 to less than 500,000	n.a.	n.a.	0.05	n.a.	n.a.	n.a.
		e. 500,000 to less than 1,000,000	n.a.	n.a.	0.22	n.a.	n.a.	n.a.
		a. 10,000 to less than 50,000	n.a.	n.a.	0.25	0.43	n.a.	n.a.
		b. 50,000 to less than 100,000	0.67	n.a.	0.17	0.33	n.a.	n.a.
		c. 100,000 to less than 300,000	0.69	0.69	0.27	0.27	n.a.	n.a.
		a. 10,000 to less than 50,000	n.a.	n.a.	-0.11	n.a.	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.30	0.48	n.a.	n.a.
		a. 10,000 to less than 50,000	n.a.	n.a.	0.25	n.a.	n.a.	n.a.
		a. 10,000 to less than 50,000	n.a.	n.a.	0.32	0.48	n.a.	n.a.
		b. 50,000 to less than 100,000	0.91	n.a.	0.38	0.54	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.36	0.45	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	0.81	n.a.	0.18	0.23	0.21	n.a.
		a. 10,000 to less than 50,000	0.88	n.a.	0.26	0.44	n.a.	n.a.
		b. 50,000 to less than 100,000	0.74	n.a.	0.29	0.43	n.a.	n.a.
		c. 100,000 to less than 300,000	0.68	n.a.	0.18	0.34	n.a.	n.a.
		d. 300,000 to less than 500,000	n.a.	n.a.	0.11	n.a.	n.a.	n.a.
		e. 500,000 to less than 1,000,000	0.34	0.34	0.07	0.08	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	0.60	n.a.	0.10	n.a.	0.24	n.a.
		e. 500,000 to less than 1,000,000	0.36	0.39	0.09	0.12	0.10	0.10
		b. 50,000 to less than 100,000	n.a.	n.a.	0.27	0.42	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.12	n.a.	n.a.	n.a.
		a. 10,000 to less than 50,000	n.a.	n.a.	-0.04	n.a.	n.a.	n.a.
		a. 10,000 to less than 50,000	0.57	0.67	-0.02	0.26	n.a.	n.a.
		b. 50,000 to less than 100,000	0.67	0.67	0.16	0.25	n.a.	n.a.
		c. 100,000 to less than 300,000	0.67	0.68	0.07	0.20	0.28	0.26
		d. 300,000 to less than 500,000	0.53	0.61	0.10	0.16	0.24	n.a.
		f. 1,000,000 to less than 5,000,000	0.31	n.a.	0.06	n.a.	n.a.	n.a.
		a. 10,000 to less than 50,000	0.78	n.a.	-0.10	n.a.	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.27	0.27	n.a.	n.a.
		a. 10,000 to less than 50,000	n.a.	n.a.	-0.07	n.a.	n.a.	n.a.
		c. 100,000 to less than 300,000	0.59	0.59	0.15	0.19	0.18	0.18
		b. 50,000 to less than 100,000	0.66	0.66	0.37	0.37	n.a.	n.a.
		c. 100,000 to less than 300,000	0.60	0.60	0.26	0.26	0.13	0.13
		d. 300,000 to less than 500,000	0.54	0.52	0.12	0.16	0.21	0.17
		e. 500,000 to less than 1,000,000	0.64	0.64	0.16	0.16	0.26	0.26
		f. 1,000,000 to less than 5,000,000	0.56	n.a.	0.03	n.a.	n.a.	n.a.
		a. 10,000 to less than 50,000	0.71	0.69	0.17	0.43	n.a.	n.a.
		b. 50,000 to less than 100,000	0.68	0.68	0.26	0.26	n.a.	n.a.
		c. 100,000 to less than 300,000	0.58	0.58	0.14	0.18	0.21	0.20
		d. 300,000 to less than 500,000	0.61	0.58	0.12	0.19	0.23	0.18
		e. 500,000 to less than 1,000,000	0.65	0.65	0.11	0.14	0.26	0.25

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
		f. 1,000,000 to less than 5,000,000	0.50	0.53	0.07	0.09	0.30	0.28
	11740 Bakery Product Manufacturing (Non-factory based)	a. 10,000 to less than 50,000	0.53	0.58	0.01	0.27	n.a.	n.a.
		b. 50,000 to less than 100,000	0.61	0.64	0.16	0.31	n.a.	n.a.
		c. 100,000 to less than 300,000	0.60	0.60	0.19	0.21	0.18	0.17
		d. 300,000 to less than 500,000	0.59	0.59	0.14	0.17	0.20	0.18
		e. 500,000 to less than 1,000,000	0.60	0.60	0.12	0.13	0.25	0.25
		f. 1,000,000 to less than 5,000,000	0.60	0.61	0.08	0.10	0.29	0.28
	11820 Confectionery Manufacturing	a. 10,000 to less than 50,000	0.63	n.a.	-0.05	n.a.	n.a.	n.a.
		b. 50,000 to less than 100,000	0.66	0.68	0.19	0.31	n.a.	n.a.
		c. 100,000 to less than 300,000	0.72	0.73	0.25	0.28	n.a.	n.a.
		d. 300,000 to less than 500,000	0.63	0.63	0.20	0.20	n.a.	n.a.
	11920 Prepared Animal and Bird Feed Manufacturing	a. 10,000 to less than 50,000	n.a.	n.a.	0.26	n.a.	n.a.	n.a.
		c. 100,000 to less than 300,000	0.45	0.45	0.15	0.15	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	0.44	0.45	0.04	0.08	0.13	0.16
	11990 Other Food Product Manufacturing n.e.c.	a. 10,000 to less than 50,000	0.51	0.57	0.17	0.28	n.a.	n.a.
		b. 50,000 to less than 100,000	0.70	0.70	0.27	0.37	n.a.	n.a.
		c. 100,000 to less than 300,000	0.59	0.60	0.21	0.23	0.14	0.14
		d. 300,000 to less than 500,000	0.62	0.61	0.14	0.16	n.a.	n.a.
		e. 500,000 to less than 1,000,000	0.52	0.56	0.10	0.14	n.a.	n.a.
	12110 Soft Drink, Cordial and Syrup Manufacturing	a. 10,000 to less than 50,000	0.63	n.a.	-0.14	0.14	n.a.	n.a.
		b. 50,000 to less than 100,000	0.78	n.a.	0.30	0.34	n.a.	n.a.
		c. 100,000 to less than 300,000	0.74	0.75	0.06	0.31	0.23	n.a.
		d. 300,000 to less than 500,000	n.a.	n.a.	0.25	0.25	n.a.	n.a.
	12120 Beer Manufacturing	d. 300,000 to less than 500,000	0.59	0.59	0.13	0.13	n.a.	n.a.
	12140 Wine and Other Alcoholic Beverage Manufacturing	a. 10,000 to less than 50,000	0.52	0.54	-0.03	0.25	n.a.	n.a.
		b. 50,000 to less than 100,000	0.68	0.66	0.03	0.31	n.a.	n.a.
		c. 100,000 to less than 300,000	0.70	0.74	0.03	0.27	0.25	0.19
		d. 300,000 to less than 500,000	0.69	0.70	0.04	0.20	0.22	0.22
		e. 500,000 to less than 1,000,000	0.49	0.63	0.00	0.14	0.18	n.a.
		f. 1,000,000 to less than 5,000,000	0.63	0.64	0.09	0.11	0.20	0.18
	13120 Natural Textile Manufacturing	a. 10,000 to less than 50,000	n.a.	n.a.	0.17	0.20	n.a.	n.a.
	13200 Leather Tanning, Fur Dressing and Leather Product Manufacturing	a. 10,000 to less than 50,000	0.64	0.80	0.31	0.58	n.a.	n.a.
		b. 50,000 to less than 100,000	0.60	0.66	0.17	0.34	n.a.	n.a.
		c. 100,000 to less than 300,000	0.56	0.56	0.17	0.30	n.a.	n.a.
		d. 300,000 to less than 500,000	0.50	0.50	0.15	0.17	n.a.	n.a.
	13310 Textile Floor Covering Manufacturing	b. 50,000 to less than 100,000	n.a.	n.a.	0.29	0.34	n.a.	n.a.
	13320 Rope, Cordage and Twine Manufacturing	b. 50,000 to less than 100,000	n.a.	n.a.	0.22	0.33	n.a.	n.a.
	13330 Cut and Sewn Textile Product Manufacturing	a. 10,000 to less than 50,000	0.61	0.62	0.23	0.32	n.a.	n.a.
		b. 50,000 to less than 100,000	0.67	0.67	0.32	0.34	n.a.	n.a.
		c. 100,000 to less than 300,000	0.58	0.59	0.26	0.28	0.22	0.20
		d. 300,000 to less than 500,000	0.59	0.60	0.16	0.20	0.19	0.19
		e. 500,000 to less than 1,000,000	0.47	0.50	0.12	0.16	0.17	0.18
		f. 1,000,000 to less than 5,000,000	0.44	0.44	0.12	0.12	0.17	0.17
	13340 Textile Finishing and Other Textile Product Manufacturing	a. 10,000 to less than 50,000	0.63	0.73	0.23	0.53	n.a.	n.a.
		b. 50,000 to less than 100,000	0.65	0.73	0.25	0.38	n.a.	n.a.
		c. 100,000 to less than 300,000	0.69	0.69	0.29	0.29	0.26	0.26
		d. 300,000 to less than 500,000	0.59	0.60	0.16	0.19	0.14	0.13

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
	13400 Knitted Product Manufacturing	a. 10,000 to less than 50,000	n.a.	n.a.	0.30	n.a.	n.a.	n.a.
	13510 Clothing Manufacturing	a. 10,000 to less than 50,000	0.70	0.78	0.45	0.54	n.a.	n.a.
		b. 50,000 to less than 100,000	0.74	0.77	0.46	0.50	n.a.	n.a.
		c. 100,000 to less than 300,000	0.65	0.65	0.26	0.28	0.25	0.24
		d. 300,000 to less than 500,000	0.59	0.59	0.21	0.23	0.23	0.22
		e. 500,000 to less than 1,000,000	0.49	0.50	0.12	0.13	0.14	0.13
		f. 1,000,000 to less than 5,000,000	0.37	0.37	0.08	0.09	0.16	0.14
	13520 Footwear Manufacturing	a. 10,000 to less than 50,000	0.77	0.76	0.53	0.62	n.a.	n.a.
		b. 50,000 to less than 100,000	0.88	n.a.	0.46	n.a.	n.a.	n.a.
		c. 100,000 to less than 300,000	0.61	0.62	0.20	0.24	0.24	0.24
	14110 Log Sawmilling	a. 10,000 to less than 50,000	0.78	0.85	0.09	0.27	n.a.	n.a.
		b. 50,000 to less than 100,000	0.85	0.86	0.22	0.34	n.a.	n.a.
		c. 100,000 to less than 300,000	0.80	0.83	0.25	0.31	0.35	0.35
		d. 300,000 to less than 500,000	0.80	0.87	0.18	0.25	0.20	0.20
		e. 500,000 to less than 1,000,000	0.72	0.84	0.09	0.19	0.20	0.22
		f. 1,000,000 to less than 5,000,000	0.48	0.47	0.00	0.14	0.23	0.20
	14130 Timber Resawing and Dressing	a. 10,000 to less than 50,000	n.a.	n.a.	0.27	0.47	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	0.29	0.29	0.11	0.11	n.a.	n.a.
	14910 Prefabricated Wooden Building Manufacturing	e. 500,000 to less than 1,000,000	0.72	0.72	0.23	0.23	0.28	0.28
	14920 Wooden Structural Fitting and Component Manufacturing	a. 10,000 to less than 50,000	0.68	0.73	0.23	0.39	n.a.	n.a.
		b. 50,000 to less than 100,000	0.59	0.64	0.28	0.38	n.a.	n.a.
		c. 100,000 to less than 300,000	0.54	0.55	0.21	0.26	0.20	0.17
		d. 300,000 to less than 500,000	0.51	0.53	0.18	0.21	0.16	0.15
		e. 500,000 to less than 1,000,000	0.50	0.52	0.09	0.14	0.19	0.17
		f. 1,000,000 to less than 5,000,000	0.48	0.49	0.08	0.10	0.21	0.21
	14940 Reconstituted Wood Product Manufacturing	a. 10,000 to less than 50,000	n.a.	n.a.	0.21	n.a.	n.a.	n.a.
	14990 Other Wood Product Manufacturing n.e.c.	a. 10,000 to less than 50,000	0.69	0.75	0.22	0.41	n.a.	n.a.
		b. 50,000 to less than 100,000	0.67	0.69	0.28	0.33	n.a.	n.a.
		c. 100,000 to less than 300,000	0.61	0.64	0.23	0.26	0.20	0.19
		d. 300,000 to less than 500,000	0.50	0.50	0.16	0.16	0.24	0.24
		e. 500,000 to less than 1,000,000	0.63	0.66	0.12	0.15	0.25	n.a.
		f. 1,000,000 to less than 5,000,000	0.38	0.40	0.05	0.07	0.18	0.20
	15100 Pulp, Paper and Paperboard Manufacturing	a. 10,000 to less than 50,000	n.a.	n.a.	0.20	n.a.	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.20	n.a.	n.a.	n.a.
	15230 Paper Stationery Manufacturing	a. 10,000 to less than 50,000	0.69	0.79	0.06	0.29	n.a.	n.a.
	16110 Printing	a. 10,000 to less than 50,000	0.62	0.66	0.14	0.34	n.a.	n.a.
		b. 50,000 to less than 100,000	0.61	0.65	0.21	0.29	n.a.	n.a.
		c. 100,000 to less than 300,000	0.65	0.66	0.22	0.27	0.21	0.18
		d. 300,000 to less than 500,000	0.64	0.65	0.20	0.24	0.17	0.16
		e. 500,000 to less than 1,000,000	0.59	0.58	0.11	0.15	0.19	0.18
		f. 1,000,000 to less than 5,000,000	0.51	0.50	0.11	0.12	0.23	0.22
		g. 5,000,000 to less than 10,000,000	0.47	0.47	0.11	0.11	0.22	0.22
	16120 Printing Support Services	a. 10,000 to less than 50,000	0.79	0.80	0.23	0.33	n.a.	n.a.
		b. 50,000 to less than 100,000	0.90	0.90	0.45	0.47	n.a.	n.a.
		c. 100,000 to less than 300,000	0.73	0.74	0.30	0.36	0.23	n.a.
		d. 300,000 to less than 500,000	0.70	0.70	0.28	0.28	n.a.	n.a.
		e. 500,000 to less than 1,000,000	n.a.	n.a.	0.18	0.18	n.a.	n.a.

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
	16200 Reproduction of Recorded Media	a. 10,000 to less than 50,000	n.a.	n.a.	0.24	0.36	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.36	0.36	n.a.	n.a.
	18310 Fertiliser Manufacturing	c. 100,000 to less than 300,000	n.a.	n.a.	0.29	0.29	n.a.	n.a.
	18510 Cleaning Compound Manufacturing	a. 10,000 to less than 50,000	0.56	0.59	0.06	0.19	n.a.	n.a.
		b. 50,000 to less than 100,000	0.62	0.63	0.36	0.40	n.a.	n.a.
		c. 100,000 to less than 300,000	0.61	0.62	0.22	0.26	n.a.	n.a.
		d. 300,000 to less than 500,000	0.58	0.57	0.12	0.15	n.a.	n.a.
	18520 Cosmetic and Toiletry Preparation Manufacturing	a. 10,000 to less than 50,000	n.a.	n.a.	0.13	0.39	n.a.	n.a.
	19120 Rigid and Semi-Rigid Polymer Product Manufacturing	a. 10,000 to less than 50,000	0.74	0.73	0.14	0.35	n.a.	n.a.
		b. 50,000 to less than 100,000	0.79	n.a.	0.34	0.41	n.a.	n.a.
		c. 100,000 to less than 300,000	0.56	0.59	0.23	0.26	n.a.	n.a.
		d. 300,000 to less than 500,000	0.55	0.55	0.20	0.20	n.a.	n.a.
		e. 500,000 to less than 1,000,000	0.48	0.45	0.15	0.21	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	0.48	n.a.	0.13	n.a.	0.14	n.a.
	19160 Paint and Coatings Manufacturing	a. 10,000 to less than 50,000	0.48	n.a.	0.13	0.41	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.13	0.21	n.a.	n.a.
	19190 Other Polymer Product Manufacturing	a. 10,000 to less than 50,000	0.64	0.68	0.18	0.33	n.a.	n.a.
		b. 50,000 to less than 100,000	0.68	0.67	0.27	0.35	n.a.	n.a.
		c. 100,000 to less than 300,000	0.66	0.72	0.31	0.37	n.a.	n.a.
		d. 300,000 to less than 500,000	0.54	0.54	0.26	0.26	n.a.	n.a.
		e. 500,000 to less than 1,000,000	0.53	0.53	0.19	0.19	0.20	0.20
		f. 1,000,000 to less than 5,000,000	0.41	0.45	0.05	0.13	0.18	0.13
	20100 Glass and Glass Product Manufacturing	a. 10,000 to less than 50,000	0.74	0.81	0.24	0.36	n.a.	n.a.
		b. 50,000 to less than 100,000	0.72	0.75	0.38	0.49	n.a.	n.a.
		c. 100,000 to less than 300,000	0.67	0.68	0.29	0.32	0.18	n.a.
		d. 300,000 to less than 500,000	0.56	0.56	0.19	0.23	n.a.	n.a.
		e. 500,000 to less than 1,000,000	0.56	0.56	0.16	0.16	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	0.45	0.44	0.09	0.10	0.19	0.18
	20290 Other Ceramic Product Manufacturing	a. 10,000 to less than 50,000	0.73	0.76	0.21	0.33	n.a.	n.a.
		b. 50,000 to less than 100,000	0.68	0.74	0.28	0.37	n.a.	n.a.
		c. 100,000 to less than 300,000	0.73	0.73	0.30	0.30	n.a.	n.a.
	20330 Ready-Mixed Concrete Manufacturing	c. 100,000 to less than 300,000	n.a.	n.a.	0.13	n.a.	n.a.	n.a.
		e. 500,000 to less than 1,000,000	0.53	n.a.	0.11	0.13	0.15	0.16
		f. 1,000,000 to less than 5,000,000	0.43	0.43	0.15	0.15	0.08	0.08
	20340 Concrete Product Manufacturing	a. 10,000 to less than 50,000	0.60	0.65	0.25	0.35	n.a.	n.a.
		b. 50,000 to less than 100,000	0.73	0.79	0.23	0.39	n.a.	n.a.
		c. 100,000 to less than 300,000	0.63	0.67	0.24	0.27	0.21	0.18
		d. 300,000 to less than 500,000	0.63	0.63	0.15	0.15	0.20	0.20
		e. 500,000 to less than 1,000,000	0.53	0.60	0.18	0.24	0.18	0.17
		f. 1,000,000 to less than 5,000,000	0.55	0.55	0.12	0.12	0.18	0.18
	20900 Other Non-Metallic Mineral Product Manufacturing	a. 10,000 to less than 50,000	0.61	n.a.	0.31	0.47	n.a.	n.a.
		b. 50,000 to less than 100,000	0.79	0.79	0.47	0.49	n.a.	n.a.
		c. 100,000 to less than 300,000	0.67	0.66	0.30	0.33	0.19	0.19
		d. 300,000 to less than 500,000	0.60	0.60	0.22	0.23	0.17	0.13
		e. 500,000 to less than 1,000,000	0.54	n.a.	0.11	0.13	0.20	0.19
		f. 1,000,000 to less than 5,000,000	0.59	0.57	0.09	0.14	0.25	0.24
	21100 Iron Smelting and Steel Manufacturing	a. 10,000 to less than 50,000	0.53	0.60	0.19	0.39	n.a.	n.a.

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
		b. 50,000 to less than 100,000	0.79	0.79	0.35	0.37	n.a.	n.a.
		c. 100,000 to less than 300,000	0.56	0.54	0.27	0.31	n.a.	n.a.
		d. 300,000 to less than 500,000	0.63	0.63	0.22	0.24	0.23	0.23
		e. 500,000 to less than 1,000,000	0.56	0.56	0.19	0.21	0.16	0.16
		f. 1,000,000 to less than 5,000,000	0.42	0.40	0.08	0.10	0.19	0.16
	21210 Iron and Steel Casting	a. 10,000 to less than 50,000	0.64	n.a.	0.14	0.32	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.32	0.37	n.a.	n.a.
	21390 Other Basic Non-Ferrous Metal Manufacturing	b. 50,000 to less than 100,000	n.a.	n.a.	0.55	0.55	n.a.	n.a.
	22100 Iron and Steel Forging	c. 100,000 to less than 300,000	0.56	n.a.	0.20	n.a.	n.a.	n.a.
	22210 Structural Steel Fabricating	a. 10,000 to less than 50,000	0.65	n.a.	0.13	0.35	n.a.	n.a.
		b. 50,000 to less than 100,000	0.73	0.76	0.46	0.52	n.a.	n.a.
		c. 100,000 to less than 300,000	0.69	0.70	0.33	0.38	0.26	0.26
		d. 300,000 to less than 500,000	0.66	0.68	0.23	0.26	0.23	0.24
		e. 500,000 to less than 1,000,000	0.55	0.57	0.22	0.24	0.22	0.21
		f. 1,000,000 to less than 5,000,000	0.48	0.48	0.15	0.17	0.17	0.16
		g. 5,000,000 to less than 10,000,000	0.36	n.a.	0.07	n.a.	n.a.	n.a.
	22220 Prefabricated Metal Building Manufacturing	a. 10,000 to less than 50,000	0.48	n.a.	0.23	0.31	n.a.	n.a.
		b. 50,000 to less than 100,000	0.52	n.a.	0.37	0.45	n.a.	n.a.
		c. 100,000 to less than 300,000	0.45	0.46	0.23	0.26	n.a.	n.a.
		d. 300,000 to less than 500,000	0.49	0.50	0.09	0.11	n.a.	n.a.
		e. 500,000 to less than 1,000,000	0.54	0.53	0.15	0.18	0.17	0.15
		f. 1,000,000 to less than 5,000,000	0.48	0.50	0.08	0.10	0.16	0.16
	22230 Architectural Aluminium Product Manufacturing	a. 10,000 to less than 50,000	n.a.	n.a.	0.14	0.40	n.a.	n.a.
		b. 50,000 to less than 100,000	0.61	0.67	0.37	0.48	n.a.	n.a.
		c. 100,000 to less than 300,000	0.52	0.53	0.24	0.29	0.22	0.23
		d. 300,000 to less than 500,000	0.50	0.50	0.13	0.13	0.13	0.13
		e. 500,000 to less than 1,000,000	0.53	0.53	0.16	0.17	0.16	0.16
		f. 1,000,000 to less than 5,000,000	0.51	0.51	0.09	0.10	0.21	0.20
	22290 Other Structural Metal Product Manufacturing	a. 10,000 to less than 50,000	0.62	0.62	0.04	0.20	n.a.	n.a.
		b. 50,000 to less than 100,000	0.64	0.66	0.36	0.43	n.a.	n.a.
		c. 100,000 to less than 300,000	0.57	0.59	0.24	0.28	0.17	0.12
		d. 300,000 to less than 500,000	0.63	0.64	0.18	0.22	0.18	0.15
		e. 500,000 to less than 1,000,000	0.56	0.56	0.15	0.15	0.23	0.23
		f. 1,000,000 to less than 5,000,000	0.50	0.49	0.11	0.13	0.17	0.17
		g. 5,000,000 to less than 10,000,000	0.41	0.41	0.11	0.11	0.16	0.16
	22310 Boiler, Tank and Other Heavy Gauge Metal Container Manufacturing	a. 10,000 to less than 50,000	0.82	0.87	0.33	0.47	n.a.	n.a.
		b. 50,000 to less than 100,000	0.71	0.78	0.48	0.55	n.a.	n.a.
		c. 100,000 to less than 300,000	0.59	0.60	0.41	0.43	n.a.	n.a.
		d. 300,000 to less than 500,000	0.57	0.57	0.23	0.23	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	0.39	0.39	0.06	0.06	n.a.	n.a.
	22390 Other Metal Container Manufacturing	c. 100,000 to less than 300,000	n.a.	n.a.	0.27	0.27	n.a.	n.a.
	22400 Sheet Metal Product Manufacturing (except Metal Structural)	a. 10,000 to less than 50,000	0.59	0.66	0.17	0.44	n.a.	n.a.
		b. 50,000 to less than 100,000	0.67	0.70	0.43	0.48	n.a.	n.a.
		c. 100,000 to less than 300,000	0.67	0.71	0.37	0.41	0.17	0.17
		d. 300,000 to less than 500,000	0.60	0.60	0.22	0.25	0.19	0.17
		e. 500,000 to less than 1,000,000	0.54	0.59	0.22	0.24	0.17	0.17
		f. 1,000,000 to less than 5,000,000	0.52	0.52	0.18	0.20	0.23	0.21

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
	22910 Spring and Wire Product Manufacturing	a. 10,000 to less than 50,000	0.67	n.a.	0.23	0.27	n.a.	n.a.
		b. 50,000 to less than 100,000	0.72	n.a.	0.39	0.45	n.a.	n.a.
		c. 100,000 to less than 300,000	0.64	0.64	0.26	0.26	n.a.	n.a.
		d. 300,000 to less than 500,000	0.56	0.58	0.07	0.16	0.19	n.a.
		f. 1,000,000 to less than 5,000,000	0.42	n.a.	0.02	n.a.	n.a.	n.a.
	22920 Nut, Bolt, Screw and Rivet Manufacturing	a. 10,000 to less than 50,000	n.a.	n.a.	0.28	0.28	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.20	0.20	n.a.	n.a.
	22930 Metal Coating and Finishing	a. 10,000 to less than 50,000	0.78	0.80	0.15	0.33	n.a.	n.a.
		b. 50,000 to less than 100,000	0.78	0.82	0.34	0.42	n.a.	n.a.
		c. 100,000 to less than 300,000	0.78	0.79	0.37	0.39	0.29	0.30
		d. 300,000 to less than 500,000	0.75	0.76	0.21	0.25	0.24	0.22
		e. 500,000 to less than 1,000,000	0.74	0.76	0.23	0.25	0.22	0.22
		f. 1,000,000 to less than 5,000,000	0.49	0.47	0.12	0.14	0.19	0.17
	22990 Other Fabricated Metal Product Manufacturing n.e.c.	a. 10,000 to less than 50,000	0.75	0.80	0.34	0.46	n.a.	n.a.
		b. 50,000 to less than 100,000	0.74	0.79	0.41	0.50	n.a.	n.a.
		c. 100,000 to less than 300,000	0.64	0.67	0.30	0.36	0.26	0.20
		d. 300,000 to less than 500,000	0.57	0.60	0.20	0.23	0.17	0.17
		e. 500,000 to less than 1,000,000	0.55	0.54	0.14	0.16	0.19	0.17
		f. 1,000,000 to less than 5,000,000	0.55	0.56	0.16	0.19	0.21	0.19
	23110 Motor Vehicle Manufacturing	a. 10,000 to less than 50,000	0.62	n.a.	0.16	0.33	n.a.	n.a.
		b. 50,000 to less than 100,000	0.63	0.66	0.26	0.37	n.a.	n.a.
		c. 100,000 to less than 300,000	0.58	0.58	0.23	0.32	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	0.48	n.a.	0.08	n.a.	0.27	n.a.
	23120 Motor Vehicle Body and Trailer Manufacturing	a. 10,000 to less than 50,000	0.45	0.61	0.05	0.28	n.a.	n.a.
		b. 50,000 to less than 100,000	0.77	0.76	0.27	0.47	n.a.	n.a.
		c. 100,000 to less than 300,000	0.43	0.55	0.17	0.29	0.22	0.18
		d. 300,000 to less than 500,000	0.45	0.45	0.09	0.18	0.21	0.15
		e. 500,000 to less than 1,000,000	0.46	0.45	0.09	0.11	0.23	0.21
		f. 1,000,000 to less than 5,000,000	0.35	0.37	0.05	0.12	0.17	0.15
	23130 Automotive Electrical Component Manufacturing	a. 10,000 to less than 50,000	n.a.	n.a.	0.32	0.50	n.a.	n.a.
		b. 50,000 to less than 100,000	0.36	n.a.	0.17	0.37	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.36	0.36	n.a.	n.a.
	23190 Other Motor Vehicle Parts Manufacturing	a. 10,000 to less than 50,000	0.45	0.60	0.10	0.36	n.a.	n.a.
		b. 50,000 to less than 100,000	0.70	0.75	0.25	0.37	n.a.	n.a.
		c. 100,000 to less than 300,000	0.65	0.66	0.28	0.31	0.21	0.19
		d. 300,000 to less than 500,000	0.45	0.45	0.23	0.23	n.a.	n.a.
		e. 500,000 to less than 1,000,000	0.52	0.52	0.17	0.17	0.21	0.21
		f. 1,000,000 to less than 5,000,000	0.38	0.37	0.11	0.12	0.18	0.17
	23910 Shipbuilding and Repair Services	a. 10,000 to less than 50,000	n.a.	n.a.	0.28	n.a.	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.55	0.55	n.a.	n.a.
		c. 100,000 to less than 300,000	0.61	0.61	0.36	0.40	n.a.	n.a.
	23920 Boatbuilding and Repair Services	a. 10,000 to less than 50,000	0.64	0.69	0.26	0.37	n.a.	n.a.
		b. 50,000 to less than 100,000	0.61	0.65	0.38	0.44	n.a.	n.a.
		c. 100,000 to less than 300,000	0.65	0.67	0.30	0.35	0.27	0.24
		d. 300,000 to less than 500,000	0.41	0.51	0.13	0.20	0.12	0.10
		e. 500,000 to less than 1,000,000	0.43	0.44	0.00	0.10	0.12	0.12
		f. 1,000,000 to less than 5,000,000	0.29	0.34	0.16	0.26	0.15	0.13

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
	23940 Aircraft Manufacturing and Repair Services	a. 10,000 to less than 50,000	0.77	n.a.	0.40	0.55	n.a.	n.a.
		b. 50,000 to less than 100,000	0.76	0.76	0.53	0.53	n.a.	n.a.
		c. 100,000 to less than 300,000	0.70	0.72	0.40	0.43	n.a.	n.a.
		d. 300,000 to less than 500,000	n.a.	n.a.	0.29	0.29	n.a.	n.a.
	23990 Other Transport Equipment Manufacturing n.e.c.	a. 10,000 to less than 50,000	n.a.	n.a.	0.18	n.a.	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.12	n.a.	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.36	0.36	n.a.	n.a.
	24120 Medical and Surgical Equipment Manufacturing	a. 10,000 to less than 50,000	0.85	0.87	0.23	0.44	n.a.	n.a.
		b. 50,000 to less than 100,000	0.78	0.78	0.58	0.58	n.a.	n.a.
		c. 100,000 to less than 300,000	0.80	0.80	0.47	0.50	0.30	0.35
		d. 300,000 to less than 500,000	0.78	0.78	0.44	0.44	0.21	0.21
		e. 500,000 to less than 1,000,000	0.78	0.78	0.36	0.39	0.21	0.21
	24190 Other Professional and Scientific Equipment Manufacturing	a. 10,000 to less than 50,000	0.75	0.73	0.31	0.43	n.a.	n.a.
		b. 50,000 to less than 100,000	0.67	0.67	0.31	0.31	n.a.	n.a.
		c. 100,000 to less than 300,000	0.57	0.57	0.31	0.34	n.a.	n.a.
		e. 500,000 to less than 1,000,000	n.a.	n.a.	0.27	0.27	n.a.	n.a.
	24211 Computer and Related Equipment Manufacturing	a. 10,000 to less than 50,000	n.a.	n.a.	0.15	0.39	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.40	0.40	n.a.	n.a.
		d. 300,000 to less than 500,000	0.61	0.61	0.25	0.25	0.14	0.14
	24219 Business Machine (Electronic) Manufacturing n.e.c.	a. 10,000 to less than 50,000	n.a.	n.a.	0.41	0.47	n.a.	n.a.
	24290 Other Electronic Equipment Manufacturing	a. 10,000 to less than 50,000	0.72	0.72	0.39	0.42	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.49	0.58	n.a.	n.a.
		c. 100,000 to less than 300,000	0.74	0.74	0.37	0.37	n.a.	n.a.
	24320 Electric Lighting Equipment Manufacturing	a. 10,000 to less than 50,000	0.56	n.a.	0.36	0.52	n.a.	n.a.
		b. 50,000 to less than 100,000	0.65	n.a.	0.36	0.39	n.a.	n.a.
		c. 100,000 to less than 300,000	0.64	0.66	0.29	0.30	n.a.	n.a.
		e. 500,000 to less than 1,000,000	n.a.	n.a.	0.10	n.a.	n.a.	n.a.
	24390 Other Electrical Equipment Manufacturing	a. 10,000 to less than 50,000	0.65	0.77	0.27	0.37	n.a.	n.a.
		b. 50,000 to less than 100,000	0.52	0.51	0.22	0.24	n.a.	n.a.
		c. 100,000 to less than 300,000	0.61	0.58	0.32	0.35	n.a.	n.a.
		e. 500,000 to less than 1,000,000	0.30	n.a.	0.09	n.a.	n.a.	n.a.
	24520 Fixed Space Heating, Cooling and Ventilation Equipment	a. 10,000 to less than 50,000	n.a.	n.a.	0.36	n.a.	n.a.	n.a.
		c. 100,000 to less than 300,000	0.61	0.61	0.41	0.41	n.a.	n.a.
	24610 Agricultural Machinery and Equipment Manufacturing	a. 10,000 to less than 50,000	0.70	0.74	0.09	0.35	n.a.	n.a.
		b. 50,000 to less than 100,000	0.72	0.74	0.04	0.24	n.a.	n.a.
		c. 100,000 to less than 300,000	0.63	0.63	0.33	0.35	n.a.	n.a.
		d. 300,000 to less than 500,000	0.62	0.66	0.15	0.30	0.27	n.a.
		e. 500,000 to less than 1,000,000	0.53	0.47	0.11	0.15	0.16	0.16
		f. 1,000,000 to less than 5,000,000	0.40	0.43	0.09	0.11	0.15	0.14
	24620 Mining and Construction Machinery Manufacturing	a. 10,000 to less than 50,000	n.a.	n.a.	0.17	0.34	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.31	0.34	n.a.	n.a.
		c. 100,000 to less than 300,000	0.61	0.61	0.33	0.42	n.a.	n.a.
		d. 300,000 to less than 500,000	0.58	0.51	0.14	0.21	0.29	n.a.
		e. 500,000 to less than 1,000,000	0.57	0.57	0.26	0.26	n.a.	n.a.
	24630 Machine Tool and Parts Manufacturing	a. 10,000 to less than 50,000	0.72	0.75	0.32	0.38	n.a.	n.a.
		b. 50,000 to less than 100,000	0.76	0.76	0.41	0.45	n.a.	n.a.
		c. 100,000 to less than 300,000	0.69	0.69	0.37	0.39	n.a.	n.a.

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
d. Electricity, Gas, Water and Waste Services	24690 Other Specialised Machinery and Equipment Manufacturing	d. 300,000 to less than 500,000	0.63	0.64	0.20	0.24	n.a.	n.a.
		e. 500,000 to less than 1,000,000	n.a.	n.a.	0.18	0.18	0.33	0.33
		f. 1,000,000 to less than 5,000,000	0.58	0.59	0.13	0.16	0.19	0.17
		a. 10,000 to less than 50,000	0.85	n.a.	0.27	0.32	n.a.	n.a.
		b. 50,000 to less than 100,000	0.67	0.67	0.36	0.36	n.a.	n.a.
		c. 100,000 to less than 300,000	0.71	0.71	0.34	0.34	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	0.39	0.39	0.10	0.10	0.11	0.11
	24910 Lifting and Material Handling Equipment Manufacturing	c. 100,000 to less than 300,000	n.a.	n.a.	0.59	0.59	n.a.	n.a.
		a. 10,000 to less than 50,000	0.77	0.77	0.20	0.43	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.53	0.53	n.a.	n.a.
	24990 Other Machinery and Equipment Manufacturing n.e.c.	c. 100,000 to less than 300,000	0.67	0.67	0.22	0.26	n.a.	n.a.
		a. 10,000 to less than 50,000	0.74	0.75	0.28	0.36	n.a.	n.a.
		b. 50,000 to less than 100,000	0.68	0.69	0.32	0.35	0.38	0.39
	25110 Wooden Furniture and Upholstered Seat Manufacturing	c. 100,000 to less than 300,000	0.64	0.64	0.25	0.29	0.25	0.21
		d. 300,000 to less than 500,000	0.55	0.56	0.15	0.16	0.18	0.18
		e. 500,000 to less than 1,000,000	0.53	0.54	0.13	0.14	0.18	0.18
		f. 1,000,000 to less than 5,000,000	0.52	0.53	0.06	0.10	0.23	0.21
	25120 Metal Furniture Manufacturing	a. 10,000 to less than 50,000	0.63	n.a.	0.28	0.46	n.a.	n.a.
		b. 50,000 to less than 100,000	0.64	0.64	0.41	0.41	n.a.	n.a.
		c. 100,000 to less than 300,000	0.63	0.63	0.29	0.35	n.a.	n.a.
		d. 300,000 to less than 500,000	n.a.	n.a.	0.25	0.25	n.a.	n.a.
		e. 500,000 to less than 1,000,000	n.a.	n.a.	0.13	0.13	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	0.52	0.52	0.13	0.13	0.12	0.12
	25190 Other Furniture Manufacturing	a. 10,000 to less than 50,000	0.57	0.62	0.14	0.21	n.a.	n.a.
		b. 50,000 to less than 100,000	0.65	0.69	0.25	0.36	n.a.	n.a.
		c. 100,000 to less than 300,000	0.64	0.64	0.24	0.24	n.a.	n.a.
	25910 Jewellery and Silverware Manufacturing	a. 10,000 to less than 50,000	0.63	0.67	0.22	0.36	n.a.	n.a.
		b. 50,000 to less than 100,000	0.61	0.63	0.30	0.37	n.a.	n.a.
		c. 100,000 to less than 300,000	0.61	0.63	0.26	0.30	0.27	0.24
		d. 300,000 to less than 500,000	0.58	0.58	0.25	0.25	0.13	0.13
		e. 500,000 to less than 1,000,000	0.47	0.47	0.15	0.15	0.13	0.13
		f. 1,000,000 to less than 5,000,000	0.43	0.43	0.10	0.10	n.a.	n.a.
	25920 Toy, Sporting and Recreational Product Manufacturing	a. 10,000 to less than 50,000	0.66	0.73	0.21	0.39	n.a.	n.a.
		b. 50,000 to less than 100,000	0.69	0.70	0.35	0.37	n.a.	n.a.
		c. 100,000 to less than 300,000	0.60	0.62	0.17	0.21	0.23	0.20
		d. 300,000 to less than 500,000	0.53	0.53	0.22	0.22	n.a.	n.a.
		e. 500,000 to less than 1,000,000	0.57	n.a.	0.06	0.09	n.a.	n.a.
	25990 Other Manufacturing n.e.c.	a. 10,000 to less than 50,000	0.68	0.73	0.21	0.35	n.a.	n.a.
		b. 50,000 to less than 100,000	0.71	0.72	0.37	0.44	n.a.	n.a.
		c. 100,000 to less than 300,000	0.70	0.73	0.37	0.39	n.a.	n.a.
		d. 300,000 to less than 500,000	0.58	0.70	0.21	0.27	0.16	0.16
		e. 500,000 to less than 1,000,000	0.61	0.61	0.17	0.17	0.19	0.19
		f. 1,000,000 to less than 5,000,000	0.47	0.47	0.10	0.10	0.23	0.23
d. Electricity, Gas, Water and Waste Services	26110 Fossil Fuel Electricity Generation	i. 20,000,000 or more	0.69	n.a.	-0.09	n.a.	n.a.	n.a.
		a. 10,000 to less than 50,000	n.a.	n.a.	0.25	0.34	n.a.	n.a.
		b. 50,000 to less than 100,000	0.52	n.a.	0.39	0.45	n.a.	n.a.
	27000 Gas Supply	c. 100,000 to less than 300,000	0.62	0.62	0.41	0.41	n.a.	n.a.

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

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* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
	28110 Water Supply	a. 10,000 to less than 50,000	n.a.	n.a.	0.31	0.39	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.29	0.36	n.a.	n.a.
		c. 100,000 to less than 300,000	0.71	0.75	0.39	0.41	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	n.a.	n.a.	0.12	n.a.	n.a.	n.a.
		i. 20,000,000 or more	n.a.	n.a.	0.07	0.09	n.a.	n.a.
	28120 Sewerage and Drainage Services	b. 50,000 to less than 100,000	n.a.	n.a.	0.60	0.60	n.a.	n.a.
		c. 100,000 to less than 300,000	0.79	0.79	0.35	0.35	n.a.	n.a.
	29110 Solid Waste Collection Services	a. 10,000 to less than 50,000	0.73	n.a.	0.16	0.38	n.a.	n.a.
		b. 50,000 to less than 100,000	0.84	0.84	0.26	0.31	n.a.	n.a.
		c. 100,000 to less than 300,000	0.82	0.83	0.27	0.31	0.18	0.19
		d. 300,000 to less than 500,000	0.75	0.74	0.20	0.23	0.21	0.19
		e. 500,000 to less than 1,000,000	0.67	0.67	0.22	0.24	0.14	0.14
		f. 1,000,000 to less than 5,000,000	n.a.	n.a.	0.09	0.14	0.19	0.17
	29190 Other Waste Collection Services	a. 10,000 to less than 50,000	n.a.	n.a.	0.32	0.41	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.35	0.40	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.33	0.35	n.a.	n.a.
	29210 Waste Treatment and Disposal Services	a. 10,000 to less than 50,000	n.a.	n.a.	0.36	0.54	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.28	0.32	n.a.	n.a.
		c. 100,000 to less than 300,000	0.70	0.70	0.30	0.32	0.23	0.23
		d. 300,000 to less than 500,000	n.a.	n.a.	0.20	0.24	0.15	0.15
		e. 500,000 to less than 1,000,000	n.a.	n.a.	0.17	n.a.	n.a.	n.a.
	29220 Waste Remediation and Materials Recovery Services	a. 10,000 to less than 50,000	0.69	n.a.	0.29	0.48	n.a.	n.a.
		b. 50,000 to less than 100,000	0.88	0.87	0.35	0.45	n.a.	n.a.
		c. 100,000 to less than 300,000	0.65	0.66	0.27	0.28	0.23	0.22
		d. 300,000 to less than 500,000	0.72	0.72	0.30	0.30	0.14	0.14
		e. 500,000 to less than 1,000,000	0.55	0.52	0.14	0.17	0.16	0.16
		f. 1,000,000 to less than 5,000,000	0.57	0.60	0.09	0.10	0.19	0.20
e.Construction	30110 House Construction	a. 10,000 to less than 50,000	0.70	0.75	0.26	0.44	n.a.	n.a.
		b. 50,000 to less than 100,000	0.73	0.76	0.39	0.46	0.40	0.41
		c. 100,000 to less than 300,000	0.60	0.64	0.26	0.30	0.21	0.21
		d. 300,000 to less than 500,000	0.45	0.50	0.16	0.19	0.14	0.14
		e. 500,000 to less than 1,000,000	0.43	0.46	0.12	0.15	0.11	0.11
		f. 1,000,000 to less than 5,000,000	0.32	0.35	0.08	0.10	0.07	0.07
		g. 5,000,000 to less than 10,000,000	0.25	0.29	0.09	0.18	0.06	0.06
		h. 10,000,000 to less than 20,000,000	0.23	0.25	0.18	0.20	n.a.	n.a.
		i. 20,000,000 or more	0.21	0.31	0.11	0.15	n.a.	n.a.
	30190 Other Residential Building Construction	a. 10,000 to less than 50,000	0.72	0.78	0.21	0.40	n.a.	n.a.
		b. 50,000 to less than 100,000	0.71	0.73	0.39	0.46	n.a.	n.a.
		c. 100,000 to less than 300,000	0.53	0.60	0.25	0.33	0.24	0.22
		d. 300,000 to less than 500,000	0.39	0.43	0.12	0.19	0.16	0.15
		e. 500,000 to less than 1,000,000	0.32	0.35	0.13	0.16	0.13	0.13
		f. 1,000,000 to less than 5,000,000	0.21	0.30	0.08	0.17	0.07	0.08
		g. 5,000,000 to less than 10,000,000	0.24	0.29	0.15	0.17	n.a.	n.a.
		h. 10,000,000 to less than 20,000,000	0.22	0.29	0.07	0.15	n.a.	n.a.
		i. 20,000,000 or more	0.24	0.24	0.14	0.14	n.a.	n.a.
	30200 Non-Residential Building Construction	a. 10,000 to less than 50,000	0.71	0.76	0.26	0.45	n.a.	n.a.
		b. 50,000 to less than 100,000	0.79	0.79	0.44	0.52	n.a.	n.a.

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Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
		c. 100,000 to less than 300,000	0.61	0.65	0.29	0.37	0.30	0.30
		d. 300,000 to less than 500,000	0.48	0.51	0.20	0.25	0.19	0.19
		e. 500,000 to less than 1,000,000	0.35	0.43	0.13	0.18	0.14	0.11
		f. 1,000,000 to less than 5,000,000	0.31	0.34	0.10	0.16	0.15	0.16
		g. 5,000,000 to less than 10,000,000	0.29	0.30	0.12	0.18	0.08	0.09
		h. 10,000,000 to less than 20,000,000	0.22	0.30	0.05	0.16	n.a.	n.a.
		i. 20,000,000 or more	0.19	0.19	0.06	0.07	0.06	0.05
	31010 Road and Bridge Construction	a. 10,000 to less than 50,000	n.a.	n.a.	0.31	0.40	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.41	0.50	n.a.	n.a.
		c. 100,000 to less than 300,000	0.74	0.75	0.40	0.43	0.13	n.a.
		d. 300,000 to less than 500,000	0.61	0.61	0.21	0.24	0.17	0.17
		e. 500,000 to less than 1,000,000	0.68	0.68	0.25	0.27	0.15	0.15
		f. 1,000,000 to less than 5,000,000	0.63	0.63	0.14	0.14	0.16	0.16
		i. 20,000,000 or more	0.19	0.15	0.07	0.11	n.a.	n.a.
	31091 Swimming and Spa Pool Construction or Installation (Beld	a. 10,000 to less than 50,000	0.71	0.76	0.21	0.36	n.a.	n.a.
		b. 50,000 to less than 100,000	0.64	0.75	0.42	0.45	n.a.	n.a.
		c. 100,000 to less than 300,000	0.63	0.70	0.30	0.35	0.23	0.19
		d. 300,000 to less than 500,000	0.58	0.57	0.21	0.24	0.15	0.15
		e. 500,000 to less than 1,000,000	0.42	0.42	0.12	0.14	0.16	0.17
		f. 1,000,000 to less than 5,000,000	0.46	0.47	0.07	0.10	0.11	0.10
	31099 Other Heavy and Civil Engineering Construction n.e.c.	a. 10,000 to less than 50,000	0.60	0.68	0.26	0.42	n.a.	n.a.
		b. 50,000 to less than 100,000	0.68	0.70	0.43	0.49	n.a.	n.a.
		c. 100,000 to less than 300,000	0.70	0.71	0.39	0.43	0.23	0.23
		d. 300,000 to less than 500,000	0.56	0.60	0.22	0.26	0.16	0.16
		e. 500,000 to less than 1,000,000	0.45	0.54	0.14	0.19	0.17	0.16
		f. 1,000,000 to less than 5,000,000	0.41	0.42	0.12	0.18	0.24	0.23
		g. 5,000,000 to less than 10,000,000	0.61	0.61	0.08	0.15	0.32	0.32
		h. 10,000,000 to less than 20,000,000	n.a.	n.a.	0.12	0.12	n.a.	n.a.
		i. 20,000,000 or more	0.52	0.59	0.15	0.22	n.a.	n.a.
	32110 Land Development and Subdivision	a. 10,000 to less than 50,000	0.69	0.84	0.15	0.42	n.a.	n.a.
		b. 50,000 to less than 100,000	0.43	0.58	0.15	0.43	n.a.	n.a.
		c. 100,000 to less than 300,000	0.52	0.58	0.29	0.42	0.36	n.a.
		d. 300,000 to less than 500,000	0.29	0.42	0.12	0.31	0.19	n.a.
		e. 500,000 to less than 1,000,000	0.30	0.36	0.14	0.25	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	0.34	0.40	0.17	0.28	0.18	0.18
		g. 5,000,000 to less than 10,000,000	0.34	0.45	0.24	0.34	n.a.	n.a.
		h. 10,000,000 to less than 20,000,000	0.35	0.43	0.23	0.36	n.a.	n.a.
		i. 20,000,000 or more	0.30	0.30	0.21	0.21	n.a.	n.a.
	32120 Site Preparation Services	a. 10,000 to less than 50,000	0.79	0.90	0.12	0.37	n.a.	n.a.
		b. 50,000 to less than 100,000	0.86	0.88	0.26	0.37	0.41	0.37
		c. 100,000 to less than 300,000	0.84	0.85	0.31	0.36	0.21	0.20
		d. 300,000 to less than 500,000	0.80	0.81	0.22	0.26	0.16	0.16
		e. 500,000 to less than 1,000,000	0.78	0.80	0.13	0.18	0.17	0.16
		f. 1,000,000 to less than 5,000,000	0.59	0.59	0.11	0.14	0.17	0.18
		g. 5,000,000 to less than 10,000,000	n.a.	n.a.	0.07	0.08	0.25	n.a.
	32210 Concreting Services	a. 10,000 to less than 50,000	0.74	0.77	0.31	0.44	n.a.	n.a.
		b. 50,000 to less than 100,000	0.71	0.73	0.40	0.45	0.34	0.34

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
		c. 100,000 to less than 300,000	0.66	0.66	0.32	0.34	0.21	0.20
		d. 300,000 to less than 500,000	0.61	0.61	0.23	0.25	0.20	0.19
		e. 500,000 to less than 1,000,000	0.57	0.56	0.19	0.20	0.17	0.17
		f. 1,000,000 to less than 5,000,000	0.56	0.56	0.15	0.15	0.16	0.15
	32220 Bricklaying Services	a. 10,000 to less than 50,000	0.84	0.89	0.49	0.55	n.a.	n.a.
		b. 50,000 to less than 100,000	0.88	0.90	0.54	0.56	0.41	0.40
		c. 100,000 to less than 300,000	0.84	0.85	0.44	0.45	0.26	0.25
		d. 300,000 to less than 500,000	0.71	0.74	0.26	0.28	0.21	0.21
		e. 500,000 to less than 1,000,000	0.60	0.59	0.19	0.23	0.22	0.22
		f. 1,000,000 to less than 5,000,000	0.42	0.42	0.25	0.25	0.11	0.11
	32230 Roofing Services	a. 10,000 to less than 50,000	0.77	0.82	0.35	0.42	n.a.	n.a.
		b. 50,000 to less than 100,000	0.84	0.84	0.42	0.45	0.42	0.36
		c. 100,000 to less than 300,000	0.73	0.74	0.38	0.40	0.22	0.21
		d. 300,000 to less than 500,000	0.62	0.62	0.27	0.27	0.24	0.25
		e. 500,000 to less than 1,000,000	0.51	0.52	0.20	0.21	0.18	0.18
		f. 1,000,000 to less than 5,000,000	0.44	0.44	0.12	0.14	0.13	0.14
	32240 Structural Steel Erection Services	a. 10,000 to less than 50,000	0.67	0.66	0.26	0.37	n.a.	n.a.
		b. 50,000 to less than 100,000	0.81	0.87	0.45	0.53	n.a.	n.a.
		c. 100,000 to less than 300,000	0.67	0.68	0.40	0.43	0.23	0.23
		d. 300,000 to less than 500,000	0.68	0.69	0.26	0.27	0.19	0.19
		e. 500,000 to less than 1,000,000	0.59	0.59	0.15	0.17	0.20	0.16
		f. 1,000,000 to less than 5,000,000	0.59	0.60	0.16	0.21	0.34	0.25
	32310 Plumbing Services	a. 10,000 to less than 50,000	0.65	0.68	0.22	0.35	0.65	n.a.
		b. 50,000 to less than 100,000	0.68	0.69	0.38	0.42	0.39	0.38
		c. 100,000 to less than 300,000	0.62	0.63	0.33	0.34	0.19	0.18
		d. 300,000 to less than 500,000	0.61	0.62	0.26	0.28	0.15	0.15
		e. 500,000 to less than 1,000,000	0.58	0.59	0.20	0.22	0.16	0.15
		f. 1,000,000 to less than 5,000,000	0.50	0.50	0.15	0.16	0.18	0.18
		g. 5,000,000 to less than 10,000,000	0.44	0.44	0.07	0.07	0.24	0.24
	32320 Electrical Services	a. 10,000 to less than 50,000	0.68	0.70	0.26	0.36	n.a.	n.a.
		b. 50,000 to less than 100,000	0.70	0.71	0.39	0.42	0.38	0.38
		c. 100,000 to less than 300,000	0.66	0.67	0.36	0.37	0.20	0.19
		d. 300,000 to less than 500,000	0.61	0.62	0.28	0.29	0.18	0.17
		e. 500,000 to less than 1,000,000	0.58	0.58	0.21	0.22	0.18	0.18
		f. 1,000,000 to less than 5,000,000	0.55	0.55	0.14	0.16	0.22	0.21
		g. 5,000,000 to less than 10,000,000	0.61	0.65	0.08	0.09	0.27	0.27
	32330 Air Conditioning and Heating Services	a. 10,000 to less than 50,000	0.68	0.71	0.29	0.45	n.a.	n.a.
		b. 50,000 to less than 100,000	0.66	0.67	0.41	0.44	n.a.	n.a.
		c. 100,000 to less than 300,000	0.58	0.58	0.32	0.35	0.19	0.18
		d. 300,000 to less than 500,000	0.50	0.50	0.24	0.25	0.15	0.15
		e. 500,000 to less than 1,000,000	0.48	0.48	0.20	0.21	0.13	0.13
		f. 1,000,000 to less than 5,000,000	0.39	0.40	0.11	0.12	0.16	0.16
	32340 Fire and Security Alarm Installation Services	a. 10,000 to less than 50,000	0.59	0.62	0.17	0.28	n.a.	n.a.
		b. 50,000 to less than 100,000	0.73	0.76	0.41	0.45	n.a.	n.a.
		c. 100,000 to less than 300,000	0.67	0.68	0.35	0.38	0.24	0.18
		d. 300,000 to less than 500,000	0.59	0.60	0.24	0.27	0.23	0.24
		e. 500,000 to less than 1,000,000	0.67	0.67	0.31	0.34	0.16	0.16

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
		f. 1,000,000 to less than 5,000,000	0.58	0.58	0.09	0.10	0.24	0.23
	32390 Other Building Installation Services	a. 10,000 to less than 50,000	0.61	0.61	0.40	0.46	n.a.	n.a.
		b. 50,000 to less than 100,000	0.66	0.71	0.44	0.50	n.a.	n.a.
		c. 100,000 to less than 300,000	0.54	0.56	0.33	0.35	0.27	0.26
		d. 300,000 to less than 500,000	0.52	0.52	0.21	0.23	0.17	0.18
		e. 500,000 to less than 1,000,000	0.49	0.49	0.19	0.21	0.10	0.09
		f. 1,000,000 to less than 5,000,000	0.49	0.50	0.16	0.19	0.17	0.13
	32410 Plastering and Ceiling Services	a. 10,000 to less than 50,000	0.82	0.85	0.44	0.49	n.a.	n.a.
		b. 50,000 to less than 100,000	0.83	0.84	0.52	0.53	0.47	0.48
		c. 100,000 to less than 300,000	0.75	0.75	0.40	0.41	0.25	0.25
		d. 300,000 to less than 500,000	0.67	0.67	0.27	0.29	0.18	0.16
		e. 500,000 to less than 1,000,000	0.63	0.63	0.20	0.20	0.17	0.17
		f. 1,000,000 to less than 5,000,000	0.60	0.60	0.13	0.14	0.18	0.17
	32420 Carpentry Services	a. 10,000 to less than 50,000	0.74	0.78	0.37	0.47	0.66	0.61
		b. 50,000 to less than 100,000	0.77	0.78	0.49	0.52	0.43	0.42
		c. 100,000 to less than 300,000	0.66	0.67	0.35	0.38	0.22	0.22
		d. 300,000 to less than 500,000	0.59	0.60	0.21	0.23	0.16	0.16
		e. 500,000 to less than 1,000,000	0.55	0.55	0.15	0.16	0.15	0.13
		f. 1,000,000 to less than 5,000,000	0.50	0.52	0.10	0.11	0.16	0.15
		g. 5,000,000 to less than 10,000,000	0.62	0.64	0.06	0.07	0.17	n.a.
	32430 Tiling and Carpeting Services	a. 10,000 to less than 50,000	0.82	0.83	0.44	0.49	n.a.	n.a.
		b. 50,000 to less than 100,000	0.83	0.84	0.51	0.53	0.39	0.40
		c. 100,000 to less than 300,000	0.80	0.80	0.45	0.46	0.23	0.23
		d. 300,000 to less than 500,000	0.70	0.71	0.30	0.31	0.19	0.19
		e. 500,000 to less than 1,000,000	0.56	0.56	0.22	0.23	0.14	0.13
		f. 1,000,000 to less than 5,000,000	0.34	0.38	0.07	0.09	0.14	0.12
	32440 Painting and Decorating Services	a. 10,000 to less than 50,000	0.80	0.82	0.43	0.48	0.58	0.58
		b. 50,000 to less than 100,000	0.82	0.82	0.49	0.50	0.43	0.41
		c. 100,000 to less than 300,000	0.79	0.80	0.39	0.40	0.26	0.25
		d. 300,000 to less than 500,000	0.76	0.78	0.28	0.29	0.25	0.25
		e. 500,000 to less than 1,000,000	0.72	0.72	0.24	0.24	0.21	0.21
		f. 1,000,000 to less than 5,000,000	0.72	0.71	0.12	0.14	0.23	0.20
		g. 5,000,000 to less than 10,000,000	n.a.	n.a.	0.12	0.12	n.a.	n.a.
	32450 Glazing Services	a. 10,000 to less than 50,000	0.59	0.66	0.23	0.31	n.a.	n.a.
		b. 50,000 to less than 100,000	0.66	0.69	0.44	0.47	n.a.	n.a.
		c. 100,000 to less than 300,000	0.61	0.63	0.34	0.37	0.21	0.17
		d. 300,000 to less than 500,000	0.56	0.56	0.23	0.25	0.20	0.18
		e. 500,000 to less than 1,000,000	0.55	0.55	0.15	0.16	0.17	0.16
		f. 1,000,000 to less than 5,000,000	0.52	0.55	0.14	0.16	0.21	0.21
	32910 Landscape Construction Services	a. 10,000 to less than 50,000	0.69	0.73	0.23	0.39	n.a.	n.a.
		b. 50,000 to less than 100,000	0.71	0.74	0.31	0.39	0.46	0.43
		c. 100,000 to less than 300,000	0.66	0.67	0.26	0.29	0.21	0.21
		d. 300,000 to less than 500,000	0.56	0.57	0.19	0.22	0.18	0.17
		e. 500,000 to less than 1,000,000	0.58	0.57	0.15	0.17	0.19	0.18
		f. 1,000,000 to less than 5,000,000	0.51	0.50	0.11	0.13	0.14	0.14
	32920 Hire of Construction Machinery with Operator	a. 10,000 to less than 50,000	0.59	n.a.	0.09	0.41	n.a.	n.a.
		b. 50,000 to less than 100,000	0.83	0.88	0.26	0.37	n.a.	n.a.

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
		c. 100,000 to less than 300,000	0.87	0.88	0.28	0.32	0.18	0.18
		d. 300,000 to less than 500,000	0.83	0.80	0.19	0.28	0.20	0.19
		e. 500,000 to less than 1,000,000	0.84	0.83	0.14	0.19	0.15	0.15
		f. 1,000,000 to less than 5,000,000	0.74	0.71	0.12	0.14	0.21	0.21
	32990 Other Construction Services n.e.c.	a. 10,000 to less than 50,000	0.76	0.79	0.32	0.42	n.a.	n.a.
		b. 50,000 to less than 100,000	0.75	0.76	0.43	0.47	0.44	0.41
		c. 100,000 to less than 300,000	0.67	0.69	0.34	0.37	0.22	0.22
		d. 300,000 to less than 500,000	0.59	0.61	0.24	0.26	0.19	0.18
		e. 500,000 to less than 1,000,000	0.55	0.54	0.19	0.22	0.19	0.18
		f. 1,000,000 to less than 5,000,000	0.44	0.43	0.13	0.14	0.16	0.16
f.Wholesale Trade	33110 Wool Wholesaling	a. 10,000 to less than 50,000	n.a.	n.a.	0.19	0.33	n.a.	n.a.
		c. 100,000 to less than 300,000	0.69	n.a.	0.07	n.a.	n.a.	n.a.
	33120 Cereal Grain Wholesaling	a. 10,000 to less than 50,000	n.a.	n.a.	0.00	n.a.	n.a.	n.a.
		c. 100,000 to less than 300,000	n.a.	n.a.	0.03	n.a.	n.a.	n.a.
		e. 500,000 to less than 1,000,000	0.57	0.57	0.13	0.13	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	0.21	0.22	0.06	0.08	n.a.	n.a.
	33190 Other Agricultural Product Wholesaling	a. 10,000 to less than 50,000	0.70	0.74	-0.02	0.29	n.a.	n.a.
		b. 50,000 to less than 100,000	0.67	0.74	0.12	0.34	0.33	n.a.
		c. 100,000 to less than 300,000	0.65	0.67	0.09	0.22	0.24	0.19
		d. 300,000 to less than 500,000	0.58	0.57	0.12	0.16	0.23	0.23
		e. 500,000 to less than 1,000,000	0.52	0.53	0.05	0.13	0.13	0.12
		f. 1,000,000 to less than 5,000,000	0.34	0.36	0.07	0.09	0.10	0.10
		g. 5,000,000 to less than 10,000,000	0.22	0.16	0.07	0.08	0.05	0.05
	33210 Petroleum Product Wholesaling	a. 10,000 to less than 50,000	0.62	0.75	0.08	0.22	n.a.	n.a.
		b. 50,000 to less than 100,000	0.64	0.70	0.34	0.46	n.a.	n.a.
		c. 100,000 to less than 300,000	0.43	0.45	0.20	0.25	n.a.	n.a.
		d. 300,000 to less than 500,000	0.45	n.a.	0.19	0.23	n.a.	n.a.
		e. 500,000 to less than 1,000,000	0.51	0.51	0.21	0.21	0.07	0.07
		f. 1,000,000 to less than 5,000,000	0.14	0.15	0.03	0.04	n.a.	n.a.
	33221 Metal Waste and Scrap Wholesaling	a. 10,000 to less than 50,000	0.57	0.70	0.10	0.47	n.a.	n.a.
		b. 50,000 to less than 100,000	0.63	0.63	0.25	0.39	n.a.	n.a.
		c. 100,000 to less than 300,000	0.59	0.66	0.27	0.33	n.a.	n.a.
		d. 300,000 to less than 500,000	0.45	0.45	0.25	0.25	n.a.	n.a.
		e. 500,000 to less than 1,000,000	0.58	n.a.	0.12	n.a.	0.13	n.a.
		f. 1,000,000 to less than 5,000,000	0.36	0.36	0.08	0.09	0.09	0.09
	33229 Other Metal and Mineral Wholesaling	a. 10,000 to less than 50,000	n.a.	n.a.	0.16	n.a.	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.31	0.49	n.a.	n.a.
		c. 100,000 to less than 300,000	0.62	0.69	0.28	0.35	n.a.	n.a.
		d. 300,000 to less than 500,000	0.37	0.41	0.18	0.23	n.a.	n.a.
		e. 500,000 to less than 1,000,000	0.39	0.44	0.13	0.20	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	0.29	0.29	0.08	0.08	0.09	0.09
	33230 Industrial and Agricultural Chemical Product Wholesaling	a. 10,000 to less than 50,000	0.44	0.61	0.08	0.44	n.a.	n.a.
		b. 50,000 to less than 100,000	0.47	0.49	0.29	0.34	n.a.	n.a.
		c. 100,000 to less than 300,000	0.44	0.44	0.17	0.24	n.a.	n.a.
		d. 300,000 to less than 500,000	0.38	0.39	0.14	0.17	0.11	n.a.
		e. 500,000 to less than 1,000,000	0.35	0.35	0.13	0.13	0.10	0.10
		f. 1,000,000 to less than 5,000,000	0.35	0.35	0.12	0.12	0.10	0.10

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
33310 Timber Wholesaling	a. 10,000 to less than 50,000		0.57	n.a.	0.14	0.47	n.a.	n.a.
	b. 50,000 to less than 100,000		0.55	0.69	0.18	0.31	n.a.	n.a.
	c. 100,000 to less than 300,000		0.50	0.48	0.19	0.25	n.a.	n.a.
	d. 300,000 to less than 500,000		0.43	0.46	0.09	0.13	n.a.	n.a.
	e. 500,000 to less than 1,000,000		0.28	0.31	0.07	0.11	n.a.	n.a.
	f. 1,000,000 to less than 5,000,000		0.21	0.25	0.04	0.08	0.09	0.11
33320 Plumbing Goods Wholesaling	a. 10,000 to less than 50,000		n.a.	n.a.	0.16	n.a.	n.a.	n.a.
	b. 50,000 to less than 100,000		0.57	0.65	0.38	0.42	n.a.	n.a.
	c. 100,000 to less than 300,000		0.54	0.54	0.32	0.32	n.a.	n.a.
	d. 300,000 to less than 500,000		0.31	n.a.	0.18	0.30	n.a.	n.a.
	e. 500,000 to less than 1,000,000		0.37	n.a.	0.11	0.19	n.a.	n.a.
	f. 1,000,000 to less than 5,000,000		0.51	0.51	0.19	0.19	0.14	0.14
33390 Other Hardware Goods Wholesaling	a. 10,000 to less than 50,000		0.57	0.58	0.12	0.31	n.a.	n.a.
	b. 50,000 to less than 100,000		0.52	0.52	0.18	0.28	n.a.	n.a.
	c. 100,000 to less than 300,000		0.49	0.51	0.17	0.26	0.31	n.a.
	d. 300,000 to less than 500,000		0.36	0.37	0.12	0.21	0.16	0.09
	e. 500,000 to less than 1,000,000		0.39	0.41	0.12	0.15	0.08	0.07
	f. 1,000,000 to less than 5,000,000		0.36	0.36	0.10	0.11	0.10	0.10
	g. 5,000,000 to less than 10,000,000		0.49	0.49	0.10	0.10	n.a.	n.a.
	h. 10,000,000 to less than 20,000,000		0.29	0.29	0.12	0.12	0.07	0.07
34110 Agricultural and Construction Machinery Wholesaling	a. 10,000 to less than 50,000		0.43	0.54	0.07	0.24	n.a.	n.a.
	b. 50,000 to less than 100,000		0.41	0.48	0.12	0.33	n.a.	n.a.
	c. 100,000 to less than 300,000		0.48	0.48	0.19	0.25	n.a.	n.a.
	d. 300,000 to less than 500,000		0.38	0.40	0.12	0.15	0.17	0.18
	e. 500,000 to less than 1,000,000		0.34	0.36	0.08	0.11	0.13	0.13
	f. 1,000,000 to less than 5,000,000		0.30	0.30	0.09	0.09	0.09	0.10
	g. 5,000,000 to less than 10,000,000		0.19	0.19	0.03	0.03	0.07	0.07
34190 Other Specialised Industrial Machinery and Equipment Wholesaling	a. 10,000 to less than 50,000		0.55	0.68	0.03	0.22	n.a.	n.a.
	b. 50,000 to less than 100,000		0.62	0.75	0.10	0.35	n.a.	n.a.
	c. 100,000 to less than 300,000		0.52	0.54	0.29	0.31	n.a.	n.a.
	d. 300,000 to less than 500,000		0.53	0.53	0.17	0.21	n.a.	n.a.
	e. 500,000 to less than 1,000,000		0.31	0.29	0.15	0.20	n.a.	n.a.
	f. 1,000,000 to less than 5,000,000		0.35	0.37	0.10	0.11	0.09	0.09
34910 Professional and Scientific Goods Wholesaling	a. 10,000 to less than 50,000		0.50	n.a.	0.04	0.23	n.a.	n.a.
	b. 50,000 to less than 100,000		0.42	n.a.	0.20	0.42	n.a.	n.a.
	c. 100,000 to less than 300,000		0.37	0.42	0.12	0.15	n.a.	n.a.
	d. 300,000 to less than 500,000		n.a.	n.a.	0.27	0.27	n.a.	n.a.
	e. 500,000 to less than 1,000,000		0.36	0.37	0.14	0.16	0.08	n.a.
	f. 1,000,000 to less than 5,000,000		0.42	0.42	0.17	0.17	0.19	0.19
	g. 5,000,000 to less than 10,000,000		0.42	0.42	0.13	0.13	0.12	0.12
34920 Computer and Computer Peripheral Wholesaling	a. 10,000 to less than 50,000		0.61	n.a.	0.27	0.42	n.a.	n.a.
	b. 50,000 to less than 100,000		0.43	0.48	0.36	0.48	n.a.	n.a.
	c. 100,000 to less than 300,000		0.45	0.45	0.28	0.28	n.a.	n.a.
	e. 500,000 to less than 1,000,000		n.a.	n.a.	0.12	0.12	n.a.	n.a.
	f. 1,000,000 to less than 5,000,000		0.37	n.a.	0.08	0.22	0.15	n.a.
34930 Telecommunication Goods Wholesaling	a. 10,000 to less than 50,000		n.a.	n.a.	0.23	n.a.	n.a.	n.a.
34940 Other Electrical and Electronic Goods Wholesaling	a. 10,000 to less than 50,000		0.44	0.46	0.07	0.35	n.a.	n.a.

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
		b. 50,000 to less than 100,000	0.43	0.54	0.24	0.34	n.a.	n.a.
		c. 100,000 to less than 300,000	0.46	0.47	0.25	0.28	n.a.	n.a.
		d. 300,000 to less than 500,000	0.46	0.44	0.18	0.20	0.13	0.12
		e. 500,000 to less than 1,000,000	0.44	0.46	0.14	0.17	0.10	0.10
		f. 1,000,000 to less than 5,000,000	0.34	0.35	0.09	0.12	0.13	0.12
		g. 5,000,000 to less than 10,000,000	0.44	0.44	0.14	0.14	0.11	0.11
	34990 Other Machinery and Equipment Wholesaling n.e.c.	a. 10,000 to less than 50,000	0.42	0.47	0.08	0.30	n.a.	n.a.
		b. 50,000 to less than 100,000	0.42	0.49	0.11	0.31	n.a.	n.a.
		c. 100,000 to less than 300,000	0.53	0.55	0.21	0.24	0.23	0.23
		d. 300,000 to less than 500,000	0.31	0.31	0.14	0.18	n.a.	n.a.
		e. 500,000 to less than 1,000,000	0.43	0.44	0.16	0.17	0.11	0.11
		f. 1,000,000 to less than 5,000,000	0.41	0.41	0.12	0.13	0.14	0.13
		g. 5,000,000 to less than 10,000,000	0.30	n.a.	0.26	0.32	n.a.	n.a.
	35010 Car Wholesaling	a. 10,000 to less than 50,000	0.23	n.a.	-0.10	0.16	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.10	n.a.	n.a.	n.a.
		c. 100,000 to less than 300,000	0.25	0.37	0.11	0.22	n.a.	n.a.
		d. 300,000 to less than 500,000	0.22	n.a.	0.10	n.a.	n.a.	n.a.
		e. 500,000 to less than 1,000,000	0.21	n.a.	0.08	n.a.	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	0.13	0.12	0.04	0.05	n.a.	n.a.
	35020 Commercial Vehicle Wholesaling	a. 10,000 to less than 50,000	n.a.	n.a.	0.19	n.a.	n.a.	n.a.
	35040 Motor Vehicle New Parts Wholesaling	a. 10,000 to less than 50,000	0.35	0.43	0.09	0.24	n.a.	n.a.
		b. 50,000 to less than 100,000	0.52	0.59	0.19	0.28	n.a.	n.a.
		c. 100,000 to less than 300,000	0.42	0.46	0.17	0.23	0.21	0.22
		d. 300,000 to less than 500,000	0.43	0.45	0.17	0.19	0.10	0.10
		e. 500,000 to less than 1,000,000	0.36	0.36	0.12	0.13	0.11	0.11
		f. 1,000,000 to less than 5,000,000	0.37	0.37	0.08	0.09	0.13	0.12
	35050 Motor Vehicle Dismantling and Used Parts Wholesaling	a. 10,000 to less than 50,000	0.70	0.67	0.24	0.32	n.a.	n.a.
		b. 50,000 to less than 100,000	0.60	0.66	0.16	0.25	n.a.	n.a.
		c. 100,000 to less than 300,000	0.56	0.57	0.17	0.20	0.20	0.20
		d. 300,000 to less than 500,000	0.57	0.57	0.12	0.12	0.18	0.18
		e. 500,000 to less than 1,000,000	0.51	0.53	0.12	0.15	0.17	0.16
		f. 1,000,000 to less than 5,000,000	0.52	0.52	0.10	0.10	0.20	0.20
	36010 General Line Grocery Wholesaling	c. 100,000 to less than 300,000	0.38	0.38	0.17	0.17	n.a.	n.a.
		d. 300,000 to less than 500,000	0.26	0.26	0.15	0.15	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	0.22	0.22	0.04	0.04	n.a.	n.a.
	36020 Meat, Poultry and Smallgoods Wholesaling	a. 10,000 to less than 50,000	0.57	0.64	0.04	0.33	n.a.	n.a.
		b. 50,000 to less than 100,000	0.57	n.a.	0.22	0.40	n.a.	n.a.
		c. 100,000 to less than 300,000	0.39	0.38	0.13	0.17	n.a.	n.a.
		d. 300,000 to less than 500,000	0.23	0.20	0.04	0.08	n.a.	n.a.
		e. 500,000 to less than 1,000,000	0.24	0.23	0.08	0.09	0.13	0.12
		f. 1,000,000 to less than 5,000,000	0.22	0.20	0.04	0.06	0.07	0.06
		g. 5,000,000 to less than 10,000,000	0.21	0.20	0.03	0.05	0.10	0.09
		i. 20,000,000 or more	0.09	0.09	0.02	0.02	n.a.	n.a.
	36030 Dairy Produce Wholesaling	a. 10,000 to less than 50,000	0.41	n.a.	0.23	0.46	n.a.	n.a.
		b. 50,000 to less than 100,000	0.74	n.a.	0.29	0.52	n.a.	n.a.
		c. 100,000 to less than 300,000	0.44	0.46	0.27	0.31	0.15	0.15
		d. 300,000 to less than 500,000	0.27	0.28	0.12	0.13	0.10	0.10

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
		e. 500,000 to less than 1,000,000	0.25	0.25	0.08	0.08	0.10	0.10
		f. 1,000,000 to less than 5,000,000	0.21	0.20	0.06	0.06	0.07	0.07
	36040 Fish and Seafood Wholesaling	a. 10,000 to less than 50,000	n.a.	n.a.	0.00	n.a.	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.41	0.45	n.a.	n.a.
		c. 100,000 to less than 300,000	0.43	0.47	0.18	0.27	n.a.	n.a.
		d. 300,000 to less than 500,000	n.a.	n.a.	0.17	0.17	n.a.	n.a.
		e. 500,000 to less than 1,000,000	0.29	0.30	0.04	0.07	0.18	n.a.
		f. 1,000,000 to less than 5,000,000	0.20	0.20	0.05	0.05	n.a.	n.a.
	36050 Fruit and Vegetable Wholesaling	a. 10,000 to less than 50,000	0.60	0.67	0.16	0.32	n.a.	n.a.
		b. 50,000 to less than 100,000	0.51	0.54	0.21	0.27	n.a.	n.a.
		c. 100,000 to less than 300,000	0.44	0.47	0.18	0.22	n.a.	n.a.
		d. 300,000 to less than 500,000	0.31	0.31	0.13	0.15	n.a.	n.a.
		e. 500,000 to less than 1,000,000	0.20	0.21	0.06	0.08	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	0.20	0.20	0.05	0.05	0.08	0.07
		g. 5,000,000 to less than 10,000,000	0.20	0.23	0.05	0.06	0.06	0.06
		h. 10,000,000 to less than 20,000,000	0.20	0.23	0.00	0.05	0.08	n.a.
	36061 Liquor Wholesaling	a. 10,000 to less than 50,000	0.34	0.44	0.06	0.22	n.a.	n.a.
		b. 50,000 to less than 100,000	n.a.	n.a.	0.03	n.a.	n.a.	n.a.
		c. 100,000 to less than 300,000	0.36	n.a.	-0.06	0.11	n.a.	n.a.
		d. 300,000 to less than 500,000	0.39	0.32	0.15	0.18	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	0.31	0.29	0.03	0.05	0.07	n.a.
	36090 Other Grocery Wholesaling	a. 10,000 to less than 50,000	0.47	0.52	0.03	0.25	n.a.	n.a.
		b. 50,000 to less than 100,000	0.52	0.55	0.25	0.39	n.a.	n.a.
		c. 100,000 to less than 300,000	0.43	0.45	0.17	0.21	0.16	0.14
		d. 300,000 to less than 500,000	0.39	0.41	0.12	0.16	0.20	0.21
		e. 500,000 to less than 1,000,000	0.32	0.31	0.11	0.12	0.12	0.10
		f. 1,000,000 to less than 5,000,000	0.26	0.26	0.07	0.08	0.09	0.09
		g. 5,000,000 to less than 10,000,000	0.20	0.23	0.05	0.07	0.06	0.06
		h. 10,000,000 to less than 20,000,000	0.28	0.28	0.03	0.03	0.09	0.09
	37110 Textile Product Wholesaling	a. 10,000 to less than 50,000	0.61	0.65	0.29	0.47	n.a.	n.a.
		b. 50,000 to less than 100,000	0.46	0.57	0.19	0.37	n.a.	n.a.
		c. 100,000 to less than 300,000	0.54	0.50	0.35	0.40	n.a.	n.a.
		d. 300,000 to less than 500,000	0.52	0.52	0.26	0.26	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	0.40	0.40	0.09	0.09	n.a.	n.a.
	37120 Clothing and Footwear Wholesaling	a. 10,000 to less than 50,000	0.37	0.47	0.04	0.30	n.a.	n.a.
		b. 50,000 to less than 100,000	0.52	0.62	0.16	0.32	n.a.	n.a.
		c. 100,000 to less than 300,000	0.45	0.51	0.14	0.29	0.19	n.a.
		d. 300,000 to less than 500,000	0.45	0.46	0.14	0.16	0.13	0.13
		e. 500,000 to less than 1,000,000	0.40	0.46	0.10	0.17	0.26	0.23
		f. 1,000,000 to less than 5,000,000	0.41	0.42	0.13	0.14	0.10	0.11
	37200 Pharmaceutical and Toiletry Goods Wholesaling	a. 10,000 to less than 50,000	0.53	0.64	0.06	0.32	n.a.	n.a.
		b. 50,000 to less than 100,000	0.62	0.64	0.27	0.32	n.a.	n.a.
		c. 100,000 to less than 300,000	0.54	0.53	0.10	0.20	n.a.	n.a.
		d. 300,000 to less than 500,000	0.49	0.49	0.12	0.12	n.a.	n.a.
		e. 500,000 to less than 1,000,000	0.46	0.46	0.13	0.18	n.a.	n.a.
		f. 1,000,000 to less than 5,000,000	0.38	0.38	0.09	0.10	0.12	0.12
		g. 5,000,000 to less than 10,000,000	0.37	0.37	0.12	0.12	n.a.	n.a.

Taxation Statistics 2009–10

Table PA2C: Partnership financial ratios* by fine industry classes and total income, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Total income range	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
			All	Profitable	All	Profitable	All	Profitable
	37310 Furniture and Floor Covering Wholesaling	a. 10,000 to less than 50,000	0.59	0.69	0.11	0.26	n.a.	n.a.
		b. 50,000 to less than 100,000	0.49	0.57	0.26	0.36	n.a.	n.a.
		c. 100,000 to less than 300,000	0.53	0.56	0.25	0.33	n.a.	n.a.
		d. 300,000 to less than 500,000	0.47	0.47	0.10	0.14	n.a.	n.a.
		e. 500,000 to less than 1,000,000	0.46	0.46	0.14	0.14	0.12	0.12
		f. 1,000,000 to less than 5,000,000	0.39	0.44	0.07	0.10	0.11	0.12
	37320 Jewellery and Watch Wholesaling	a. 10,000 to less than 50,000	0.55	0.58	0.07	0.23	n.a.	n.a.
		b. 50,000 to less than 100,000	0.61	0.62	0.25	0.32	n.a.	n.a.